

City of West University Place

Fiscal Year 2014-2015

Budget Cover Page

September 29, 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,072,287, which is a 6.54 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$130,061.

The members of the governing body voted on the budget as follows:

FOR: Bob Fry, Mayor Susan Sample, Mayor Pro Tem
Ed Heathcott Joan Johnson
Dick Yehle

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2014-2015	2013-2014
Property Tax Rate:	\$0.36179/100	\$0.37400/100
Effective Tax Rate:	\$0.34191/100	\$0.36638/100
Effective Maintenance & Operations Tax Rate:	\$0.17923/100	\$0.18730/100
Rollback Tax Rate:	\$0.36179/100	\$0.37997/100
Debt Rate:	\$0.16832/100	\$0.17769/100

Total debt obligation for City of West University Place secured by property taxes: \$8,096,907

2015 Operating Budget



City of
**West University
Place**

CITY OF WEST UNIVERSITY PLACE | 2015 ANNUAL BUDGET

INTRODUCTION

This document has been prepared to help you learn and understand issues affecting the community of West University Place. The primary function of a City Budget is to provide a **financial plan** for the coming year. West University Place's Budget is no exception and as such contains financial schedules and statistics. Financial plans cannot be prepared without defining what the organization intends to accomplish and how it intends to go about reaching its goals. Therefore, the *2015 Annual Operating Budget* serves as a **policy document** that presents the major policies governing the management of the City. It is also an **action plan** to give the public, elected officials and City staff information about what the City is doing and how efficiently. Finally, the *2015 Annual Operating Budget* functions as a tool, formally communicating the City's financial and operating plan for the coming year.

FORMAT

The *2015 Annual Operating Budget* is grouped first by fund and then by department. Like most other local governments, the City uses funds to account for its financial activities. A fund is simply a device to segregate and account for public resources. Financial statements, including the adopted 2015 budget, are presented for every fund. Like the checking account statement you receive each month from your bank, the statements show beginning balances, revenues, expenditures and ending balances for the year. Accompanying the statements are narrative discussions of each fund's financial activity for the prior year and the expected activity for 2015. Graphs, schedules, and tables are provided to help illustrate and clarify certain points.

Funds are divided into departments or projects. Each department is presented with a brief statement describing what the department intends to accomplish in 2015. Detailed schedules compare the department's finances over several years, plus information about staffing.

The appendices detail the City's debt and revenues and include tables and schedules that present historical information about the City's finances, the Budget Ordinance and an explanatory glossary of terms.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$1,072,287 OR 6.54%, AND OF THAT AMOUNT, \$130,061 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

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The City of West University Place

A Neighborhood City

September 29, 2014

Honorable Mayor Bob Fry
City Council Members
City of West University Place
3800 University Boulevard
West University Place, Texas 77005

Dear Mayor Fry and City Council Members:

In compliance with State law, the City's Charter, and good management practices, I am pleased to submit the *2015 Annual Operating Budget* for the city of West University Place. The goal of this budget is to enable city staff to continue providing the wide range and high level of services needed to sustain and enhance the quality of life our residents expect and enjoy without a tax rate increase in the coming year.

The budget is a policy, management, and planning document. It is also a financial report and a means of communicating with the citizens of West University Place. In addition to reviewing previous accomplishments, it anticipates future needs, addresses the coming year's objectives and goals, and identifies resources for achieving those needs, objectives and goals.

This budget provides a strong financial plan for providing superior municipal services. Staff is confident that, while conservative, the budget projections and estimates reasonably and accurately anticipate the city's revenues and requirements. This budget builds upon our foundation of consistent work over the past half-decade to improve the efficiency and effectiveness of our operations. This budget maintains service in prioritized areas and addresses major capital needs for the city.

This budget recommends a tax rate slightly below the prior year's tax rate. This proposed rate is above the effective tax rate, which means that the average property owner will see their property tax bills slightly increase. The average homeowner can expect to annually pay approximately \$218 more in taxes to the city, entirely due to the increase in property values.

The city is a service organization. The most important asset of any service organization is its trained, motivated and properly-led employees.

This budget includes updates to the compensation plan as presented to council at the August 29 special council meeting, including revising the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile. This budget places employees into the proposed structure, based on years of service, with a minimum 3 percent and maximum 15 percent increase. If after the adjustment an employee is below the minimum of the pay grade, that employee will be brought up to the minimum. This continues the directive of the City Council to ensure that the city's compensation system was market based, financially efficient and



effective, competitive and designed to enable the city to attract and retain qualified, high performing talent for all positions.

2015 BUDGET SUMMARY

The 2015 budget anticipates approximately \$39.7 million in fund sources with approximately \$40.9 million in fund uses, which is balanced by the use of fund balance reserves. Revenue of \$17.3 million from property taxes will be \$1.0 million or 6.45 percent more than the prior year's budget due to the increase in property tax values. Revenues from sales and franchise taxes, which are the principal components of the category "other taxes," are expected to decrease slightly as compared to the 2014 budget. License, permits & fees, fines & forfeitures and charges for services are expected to be consistent with the 2014 budget. Other revenues, primarily consisting of investment income, recycling revenue, rental income and Southside Place expense sharing allocations, are expected to remain relatively level from 2014 to 2015.

Total 2015 projected expenditures of \$40.9 million are slightly down compared to the 2014 budget of \$41.9 million. The total includes operating expenditures of \$28.9 million (including transfers), spending on capital outlay of \$3.7 million, and debt repayment of \$9.3 million. The overall decrease is primarily attributable a decrease in the Water & Sewer fund's transfer to the Water & Sewer Capital Reserve Fund as well as a decrease in the new expenditures in the Water & Sewer Capital Reserve Fund. Several projects funded in prior budgets will be in progress or nearing completion in 2015. Funding for new projects is expected to increase back to normal levels in 2016. Offset by these decreases is the increase in compensation due to the annualized cost of the 2014 salary increases on employee anniversary dates and the updates to the compensation plan. These updates include revising the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile, placing employees into the new structure based on years of service with a minimum 3 percent and maximum 15 percent increase unless the employee is below the range minimum. In this situation, the employee will be brought up to the new minimum of the grade.

SOURCES

This budget projects income sources, excluding Special Revenue Funds, Capital Project Funds and inter-fund transfers of \$31.5 million, available to fund 2015 operations. This is about \$792,420 or 2.58 percent more than the 2014 revised estimate. Total General Fund revenues, projected at about \$15.4 million, are approximately 1.86 percent above the 2014 revised estimate. This is primarily a result of the increase in property tax revenue for 2015, resulting from an approximate 10 percent increase in property values for tax year 2014.

	2014 Estimated	2015 Budget	Change	% Change
Property Tax	\$ 16,325,410	\$ 17,317,800	\$ 992,390	6.08%
Other Taxes	2,103,700	2,166,800	63,100	3.00%
Licenses, Permits & Fees	557,370	485,570	(71,800)	-12.88%
Fines & Forfeitures	185,200	192,300	7,100	3.83%
Charges for Services	11,074,760	10,884,630	(190,130)	-1.72%
Other Revenue	465,140	456,900	(8,240)	-1.77%
Transfers	1,611,500	1,418,800	(192,700)	-11.96%
Total Revenues	\$ 32,323,080	\$ 32,922,800	\$ 599,720	1.86%

Property Taxes

This budget recommends reducing slightly the city's current ad valorem property tax rate to \$0.36179 per \$100 assessed valuation, which is 5.79 percent above the current Effective Tax Rate of \$0.34191 cents.

The city's tax rate is made up of two components. One covers maintenance and operations, while the other pays debt service. The debt service tax rate of \$0.16823 per \$100 assessed valuation is \$0.00946 or 5.32 percent lower than the 2013 debt service rate of \$0.17769. The tax rate needed to support the future years' payments is expected to remain stable as assessed values remain relatively stable. Additionally, the maintenance and operations tax rate will decrease \$0.00275, or 1.4 percent, to \$0.19356 per \$100 assessed valuation.

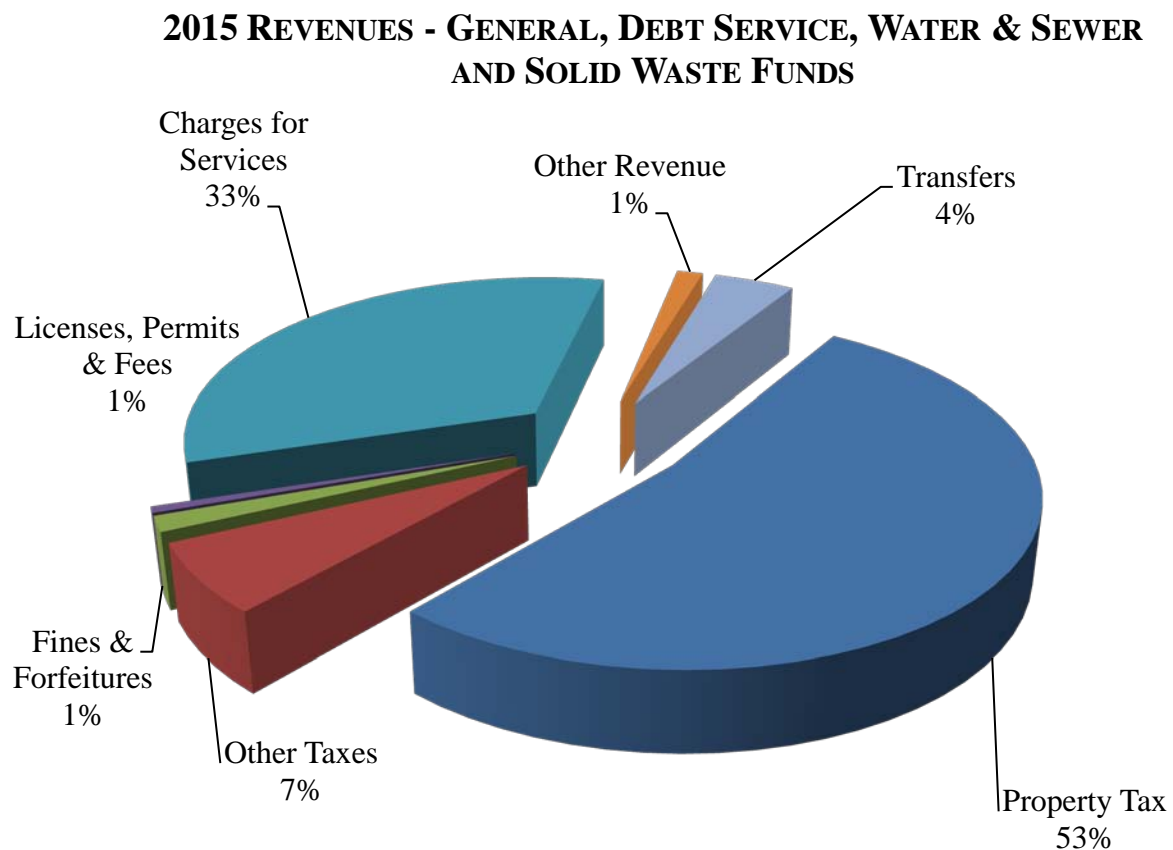
Comparison of Property Taxes: Tax Years 2014 vs. 2013

	FY 2015 / TY 2014		FY 2014 / TY 2013		Monthly Increase/ (Decrease)
	Levy Rate/ \$100	Monthly Cost / Typical Family	Levy Rate/ \$100	Monthly Cost / Typical Family	
Maintenance & Operations	\$0.19356	\$144.86	\$0.19631	\$132.55	\$12.32
Debt Service	\$0.16823	\$125.91	\$0.17769	\$119.98	\$5.93
	\$0.36179	\$270.77	\$0.37400	\$252.53	\$18.25

Average residence homestead taxable value	\$898,108	\$810,247
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Fees and Charges

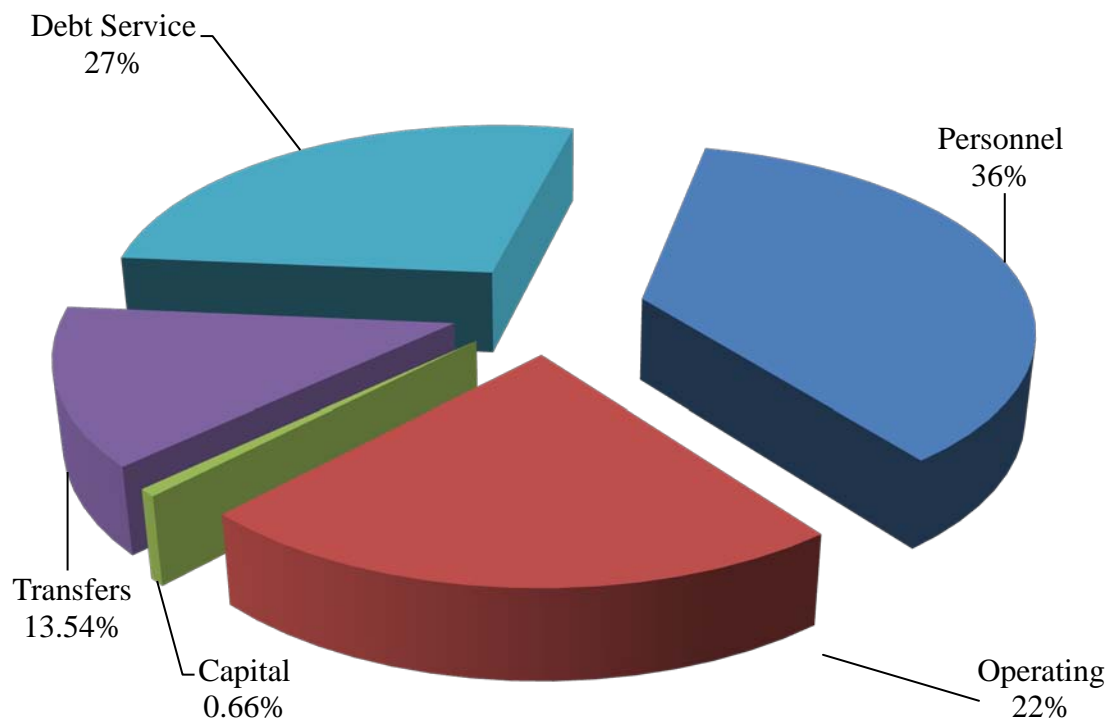
Complying with the city's financial policy, staff continuously monitors, reviews, and adjusts all applicable fees and charges to assure equitable coverage of service costs. The impact of any fee increases other than the solid waste fee increase has not been considered in this budget document. The department heads will present recommendations for fee increases at a future council meeting, but it is expected to have a minimal affect on the projected revenues for 2015.



EXPENDITURES

The 2015 budget proposes total expenditures of \$34.4 million for the city's four major funds. It devotes \$12.4 million, or 35 percent, to personnel; \$7.7 million, or 22 percent, to operating expenditures; \$227,630, or 0.6 percent, to capital purchases; \$4.7 million, or 13 percent, to operating and capital transfers; and \$9.3 million, or 26 percent, to debt service on the city's outstanding bonds. An additional \$1.9 million is budgeted for expenditures in the Capital Improvements Funds.

2015 EXPENDITURES - GENERAL , DEBT SERVICE, WATER & SEWER AND SOLID WASTE FUNDS



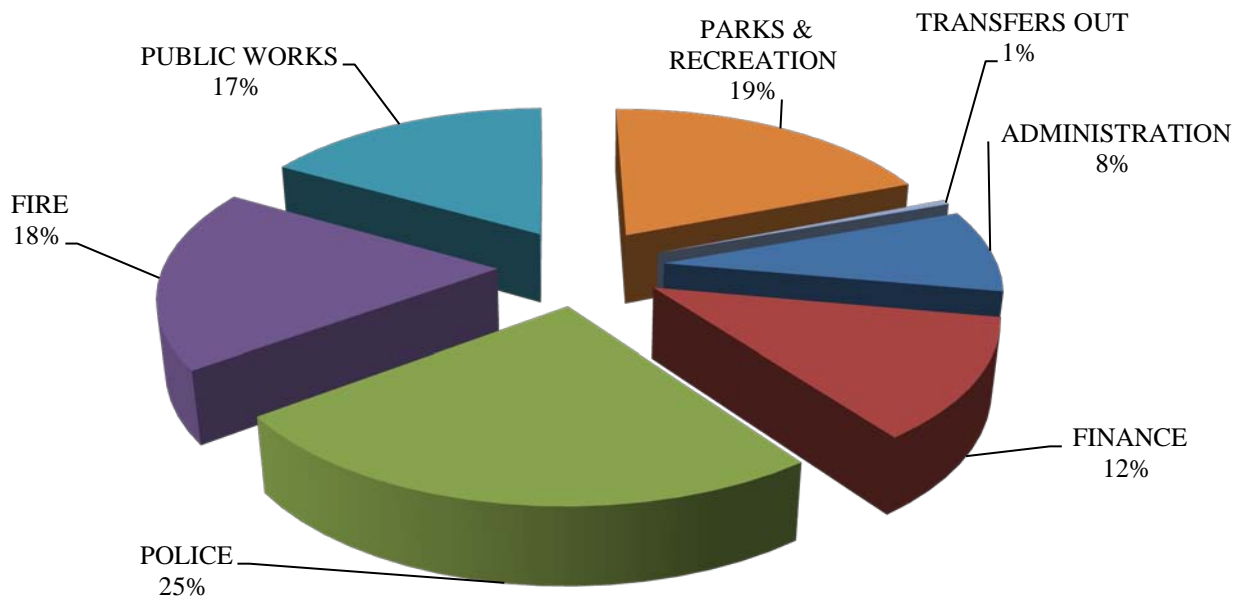
	2014 Estimated	2015 Budget	Change	% Change
Personnel	\$ 11,141,844	\$ 12,398,040	1,256,196	11.27%
Other Operating	8,046,380	7,739,210	(307,170)	-3.82%
Total Operating	19,188,224	20,137,250	949,026	4.95%
Capital Outlay	171,670	227,630	55,960	32.60%
Transfers	4,535,300	4,652,200	116,900	2.58%
Debt Service	9,331,140	9,343,650	12,510	0.13%
Total Expenditures	\$ 33,226,334	\$ 34,360,730	\$ 1,134,396	3.41%

Operating Budgets

The city operating budgets consist of four funds: the general fund, the debt service fund, the water and sewer fund and the solid waste fund.

General Fund – The proposed general fund budget of \$16.40 million is about \$761,748, or 4.9 percent, above the 2014 budget. The net increase is primarily attributable to the annualized cost of the 2014 salary increases on employee anniversary dates and the updates to the compensation plan. These updates include revising the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile, placing employees into the new structure based on years of service with a minimum 3 percent and maximum 15 percent increase unless the employee is below the range minimum. In this situation, the employee will be brought up to the new minimum of the grade.

2015 Budget by Department



Debt Service Fund – In 2015, the city will pay \$8,110,000 of debt service and fiscal agent fees, a increase of \$7,000 over 2014. Funding debt service payments requires an ad valorem tax rate of \$.16823 per \$100 of assessed value in tax year 2014, a decrease of 5.32 percent or \$0.00946 per \$100, and is due to the scheduled decreases in the existing tax supported debt as well as a the increase in property tax values in 2014.

Water and Sewer Fund – This fund's total budget of \$8.2 million is \$100,740 or 1.1%, lower than the 2014 budget. The system Operations and Finance - Utility Billing divisions, are appropriated at \$6,979,000, including \$1,250,000 transferred to the General Fund to reimburse

for costs it incurs on behalf of the W&S Fund and a \$1,200,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects. The transfer to the Water & Sewer Capital Projects Fund is lower than the amount transferred in the 2014 budget. 2011 and 2012 were very dry years that resulted in above average water usage. We were able to transfer a larger amount of money to the capital reserve fund in the two years following these dry years to boost the city's pay-as-you-go program for capital improvements. Additionally, the increased transfers enabled the city to fully fund the automated meter reading project without issuing debt.

Water and sewer revenue debt service for 2015 is \$1,223,151 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B revenue bonds were refunded in September 2010, effectively lowering the annual debt service requirements for the Water and Sewer Fund. The debt service payment for the refunding bonds is included in the General Debt Service Fund; therefore, there is a transfer to the General Debt Service Fund to fund the water and sewer portion of the refunding debt. The total debt service for the remaining bonds will remain relatively stable, ranging from a high of \$1.23 million in 2018 to \$985,080 with the final payment on February 1, 2022.

Currently, there is no proposed increase in the water and wastewater rates charged to our customers. News of impending rate increases from the city of Houston will require additional rate increases to keep pace with increase for treated water. Future rate increases may be required to fund capital projects that were not considered part of the city's previous infrastructure replacement program.

Solid Waste Fund – The direct cost of collecting and disposing of solid waste is expected to increase \$70,460 or 4.5 percent, from the prior year budget. The increase is primarily attributable to the increase in compensation due to the annualized cost of the 2014 salary increases on employee anniversary dates and the updates to the compensation plan. These updates include revising the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile, placing employees into the new structure based on years of service with a minimum 3 percent and maximum 15 percent increase unless the employee is below the range minimum. In this situation, the employee will be brought up to the new minimum of the grade.

In 2014, the council approved the waiver of the fund reserve requirement with the intention of reinstating that reserve over the following budget years. During the 2015 budget workshop, council approved the permanent removal of the 10 percent reserve requirement stating that, in the event of a serious need, the general fund and capital reserves would serve as the reserve for the solid waste fund. The 2015 budget recommends a 2.5 percent increase in solid waste collection fees, leaving the fund reserve close to zero. The cost of collecting and disposing of solid waste is expected to increase each year due to higher fuel and personnel costs. Those increases, the fluctuating demand and price for recyclable materials necessitates additional future fee increases.

Internal Service Funds

Internal service funds provide accounting and budgetary controls for expenditures common to all funds. West U has established four such internal service funds.

Employee Benefit Fund - The employee benefit fund provides a systematic approach to accumulating the funds needed for employee benefits. Each operating fund contributes to the fund on the basis of the projected cost of the benefits. Charges in the amount of \$2.1 million are expected from operating funds, plus \$380,600 from employee/retiree contributions and other miscellaneous earnings. Expenditures for benefits are expected to be \$2.5 million, a 2.09 percent increase from the amount budgeted in 2014. This net increase is due primarily to an increase in medical premiums and a decrease in software expenditures and consultants fees for the comprehensive compensation study conducted in 2014. Medical premiums are expected to increase approximately 10 percent on October 1.

Vehicle Replacement Fund - The Vehicle Replacement Fund (VRF) allocates charges to the major operating funds based on an estimated depreciation and replacement cost of existing vehicles in those funds. The allocation is used to purchase vehicles routinely used to provide City services. In 2015, expenditures are expected to be \$235,000 which is the replacement of the trash truck originally scheduled for 2014 but delayed one year to allow for replacement of a dual compartment recycling truck that was no longer meeting the City's service needs. This replacement will allow the delay of replacing the two remaining trash trucks in 2016 by a minimum of two years.

Technology Management Fund – Since 2007, the management of the city's funding of critical technology is financed through the technology management fund. In 2015, managing, supporting and replacing computers, networks, and communication equipment are expected to cost \$1,303,150. This is approximately a \$136,440, or 11.7 percent, increase from the prior year budget, primarily attributable to the addition of one IT Technician to assist with help desk duties and other information system technologies. The past three years of growth in the number of applications, locations and service levels has called for an increase in the IT staffing. Additionally, the increase is attributable to the increase in compensation due to the annualized cost of the 2014 salary increases on employee anniversary dates and the updates to the compensation plan. These updates include revising the salary grade structure to align the city's recruitment and retention strategy to the 75th percentile, placing employees into the new structure based on years of service with a minimum 3 percent and maximum 15 percent increase unless the employee is below the range minimum. In this situation, the employee will be brought up to the new minimum of the grade.

As with all of the internal service funds, the technology management fund is financed by changes to operating funds.

Equipment Replacement Fund – The equipment replacement fund (ERF) began in 2012. The general fund transferred excess reserves in 2012 and 2013 as seed funding for future equipment replacements. The ERF will be used to finance the purchase of equipment routinely used in

providing the City's services. The ERF operates in the same manner as the Vehicle Replacement Fund (VRF) in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2015 budget proposes to transfer \$89,000 to the ERF for the following future equipment purchases:

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST	2015 ERF Contribution
Bunker Gear Replacement - mandated by Texas Commission on Fire Protection (TCFP)	Fire	2015	70,000	\$ 35,000
LifePack 12 cardiac monitor - Engine 1	Fire	2016	42,000	21,000
Self Contained Breathing Apparatus (SCBA) Replacement	Fire	2019	162,000	27,000
LifePack 15 cardiac monitor - Medic 1	Fire	2022	60,000	6,000
				<u>\$ 89,000</u>

Employee Staffing

This budget increases staffing levels by two full-time positions, rising to 123 full-time equivalent (FTE). The 2015 budget includes funding for a new IT Technician and a new Parks Technician. The park technician position was made possible by eliminate two part-time park caretaker positions that were proving to be difficult to fill. We constantly strive to make our services more effective and efficient, whether through using new technology, or by reclassifying or reassigning existing employees. The following chart demonstrates that we have remained relatively stable in the number of employees since 2005. As a routine practice, we will continue to evaluate the allocation of personnel to determine and achieve the most efficient and effective use of the community's resources.

Full-Time Equivalent (FTE) Position Summary											
DEPARTMENT	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL FUND											
Administration	5	4	4	4	5	5	5	5	5	5	6
Finance	9	8	8	8	7	7	6	6	6	5	5
Police	32	32	32	32	32	32	33	35	35	35	35
Fire	25	25	24	24	24	24	23	23	23	23	23
Public Works	21	21	20	19	19	21	20	20	20	19	18
Parks & Recreation	8	8	10	10	10	11	11	11	11	11	12
TECHNOLOGY MANAGEMENT FUND											
Administration	-	-	2	3	3	3	3	3	3	3	4
WATER & SEWER FUND											
Finance	-	-	-	-	-	-	2	2	2	2	2
Operations	14	14	14	12	12	12	12	12	12	12	12
SOLID WASTE FUND											
Operations	7	7	7	7	7	7	8	8	8	6	6
Total City FTE's	121	119	121	119	119	122	123	125	125	121	123

Wages and Benefits

This budget includes an update to the compensation plan and was presented to the city council at a special meeting held August 29, 2014. The Texas Municipal Retirement System (TMRS) funding rate is budgeted at 12.09 percent for 2015, which is slightly up from 10.34 percent in 2014. The increase is primarily attributable to the TMRS update to the mortality tables used in calculating retirement benefits.

At the November 17, 2008 council meeting, council adopted a new personnel handbook. This handbook states that the city council shall establish the pay plan annually during the budget process, which includes compensation and salary structure recommendations made by the city manager or his designee. The 2015 budget includes funding for the updates to the compensation plan, including revising the salary grade structure to align the city's recruitment and retention strategy to 75th percentile. This places employees into the proposed structure, based on years of service, with a minimum 3 percent and maximum 15 percent increase, unless below range minimum.

The city has generally adopted a strategy of achieving and maintaining a market-competitive position of approximately 100 percent of the designated market average for general employees' pay structure. One of the functions of the budget process is to consider the competing priorities for limited revenue resources. It may be determined that the city's current financial status cannot support the total cost of a market adjustment. Conversely, in a positive financial condition, the city may consider increasing the percentages allotted. Clearly, the financial status will affect both structure adjustments and individual salaries during any future fiscal years.

Capital Projects

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings, typically with costs exceeding \$25,000, relatively long operational lives,

or considered one-time expenditures. West U has four active Capital Project funds. The most significant of these is as follows:

Water and Sewer Capital Improvement Projects: The projects in the 2013 and 2014 budgets, the automated meter reading project (\$1.9 million), ground storage tank rehabilitation (\$690,000), Ruskin/West College comprehensive infrastructure rehabilitation (\$228,320), lift station renovations (\$255,000) and wastewater treatment plant screw pump replacement (\$1.08 million) are underway.

The projects planned for 2015 are the continuation of the projects started, but not completed in 2014 and an additional appropriation of \$1.225 million for ground storage tank rehabilitation (\$450,000), water well rehabilitation (\$325,000), belt filter press replacement (\$425,000) and metal fence replacement at the Public Works maintenance yard (\$25,000).

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

ECONOMIC CONDITION AND OUTLOOK

West U continues to enjoy an enviably stable outlook, with property values at \$4.8 billion, up approximately 66 percent in the last ten years. Among reasons for this strength is West U's convenient location to the Texas Medical Center, downtown Houston, the Rice Village and Rice University, as well as the Galleria area.

The city continues to benefit from a relatively low crime rate, a great parks system, new roadways, improved water, storm, and sewer lines and extensive programs and benefits for seniors. All of these factors have put West U at the top of the list of desirable places in America to live, to raise a family and to retire.

These factors, plus consistent and conservative financial management led Standard and Poor's to grant the city a AAA credit ratings on a year-to-year basis. This extremely good credit rating will help the city in these very uncertain financial times.

SUMMARY

This budget is sound and builds upon the carefully established financial policies of the city. This budget is the policy statement for the city and was created from these perspectives:

The city is a service organization. The most important asset of any service organization is its trained, motivated and properly led employees.

This budget recognizes the need to recruit, train, and retain a workforce capable of delivering services at the quality and level West U citizens expect. The 2015 budget includes funding for the updates to the compensation plan, including revising the salary grade structure to align the city's recruitment and retention strategy to 75th percentile. This places employees into the

proposed structure, based on years of service, with a minimum 3 percent and maximum 15 percent increase, unless below range minimum.

The city's current services to citizens are to be given priority. Increases or decreases in service levels should be clearly, prominently and separately communicated.

This budget uses zero-based budgeting for all appropriations. Zero-based budgeting starts from a "zero base" and every activity or service within a department was analyzed for its needs and costs. The departmental budgets were then built around what is needed for the upcoming fiscal year.

All fee schedules, user charges, and charges for utility services must be reviewed and adjusted to ensure that rates are both equitable and sufficient to cover the cost of the provided service as deemed appropriate by the City Council.

The city's fee schedule was reviewed in 2013. From that review, various fees were recommended for increase as well as some housekeeping of the fee schedule. These changes to the fee schedule were approved by council at the December 9, 2013 regular council meeting. The 2015 budget recommends an increase to the monthly solid waste collection fee in the amounts of \$0.75 for the Over-65 and Disabled rate classes and \$1.50 for the Regular rate class. The impact of this fee increase has been included in this budget and will be effective with the first utility bill after January 1, 2015. The fee schedule will be reviewed again in the upcoming months for any necessary increases.

The city will avoid budget and accounting procedures that balance the current Budget at the expense of future Budgets.

This means avoiding postponement of necessary operating expenditures, using short-term debt to finance operating expenditures (personnel, supplies, operating charges), or accruing future years' revenues. The 2015 Budget meets this key standard.

The city will follow long-range plans for capital improvements. A long-range plan for capital improvements must be prepared and updated each year. This plan may include initially unfunded projects that carry out the city's long-term goals, but after the first year, all projects would require approval of funding.

The city continues the pay-as-you-go improvements to the water and sewer infrastructure. The city's infrastructure is reviewed and prioritized at least annually to be prepared for when funding is available or in an emergency, should conditions change, requiring a more immediate action. This includes addressing areas which were not previously addressed in the prior Infrastructure plan (Priority Areas 1, 2, & 3) including but not limited to: a portion of Rice Blvd., Wakeforest, Westpoint, Cason, Fairhaven, Academy, Case, Riley and Buffalo Speedway.

The city will maintain reserves adequate to ensure that resources are available annually for the replacement of service vehicles and equipment.

The city's vehicle replacement fund reserves are sufficient to replace necessary vehicles and equipment on an annual basis.

The city will maintain financial reserves adequate to protect the community against unforeseen events. General fund reserves will be maintained at 20 percent of the estimated revenue for the current Annual Budget: 10 percent for unforeseen events and 10 percent for unexpected revenue shortfalls. All other operating fund reserves will be maintained at 10 percent of the estimated revenue for the Current Budget.

Based upon this policy and the limitations for increasing the tax rate, this Budget recommends transferring \$79,300 of excess funds from the General Fund to the Capital Reserve Fund. The operating reserves for the General Fund and Water & Sewer Fund are at the target established by this policy. At the September 26, 2013 council meeting, council resolved to eliminate the specific reserve requirement for the Solid Waste Fund to be incorporated into the General Fund reserve requirement. This budget permanently removes that reserve.

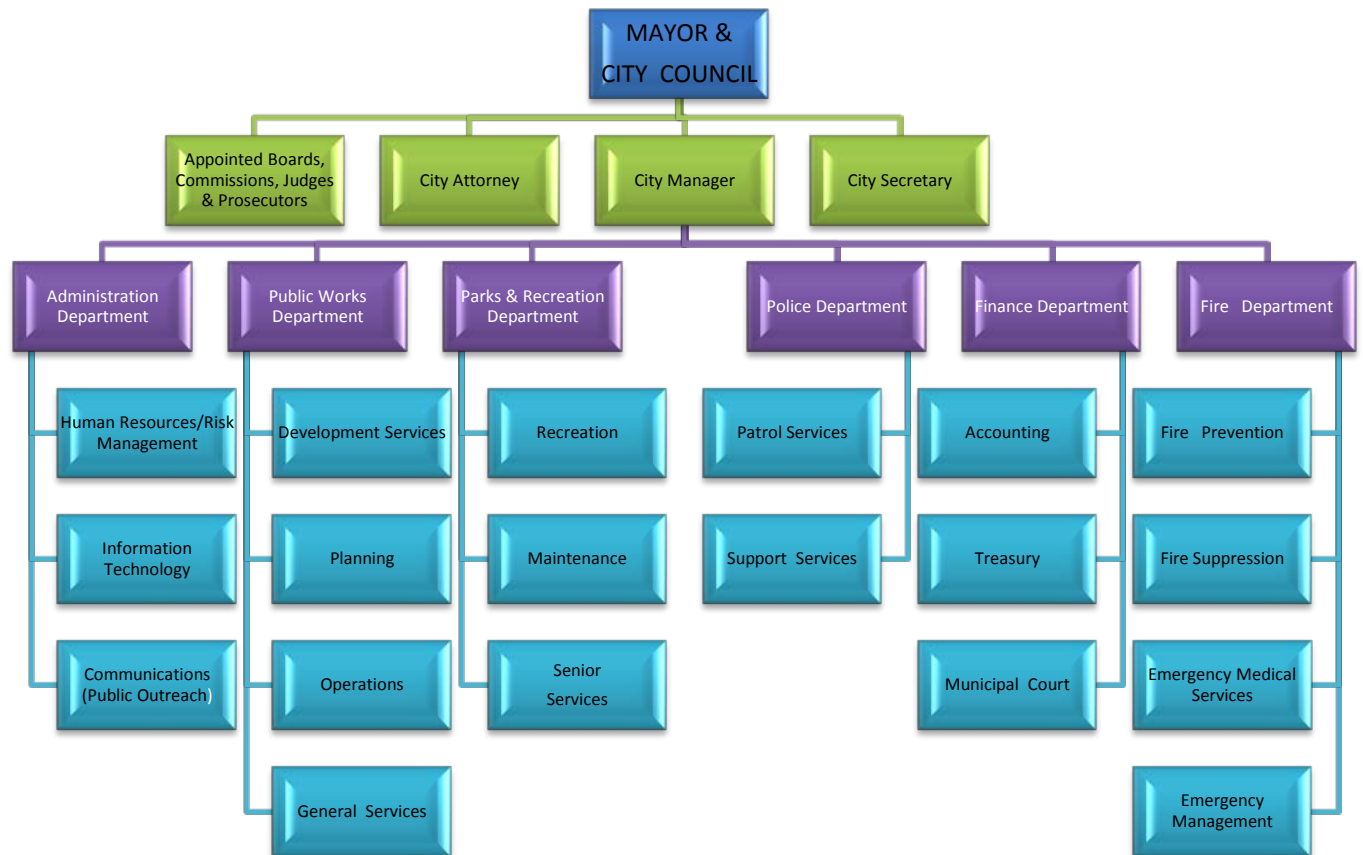
I commend the city staff for their many hours of diligence, dedication, and work in preparing this document. I further appreciate the determination and effort of the city council in providing direction and parameters essential to this budgeting process. Through this collaborative effort, we are able to assure and maintain the quality of life that the citizens of West University Place have come to expect and enjoy.

Respectfully submitted,



Michael Ross
City Manager

The City of West University Place, Texas



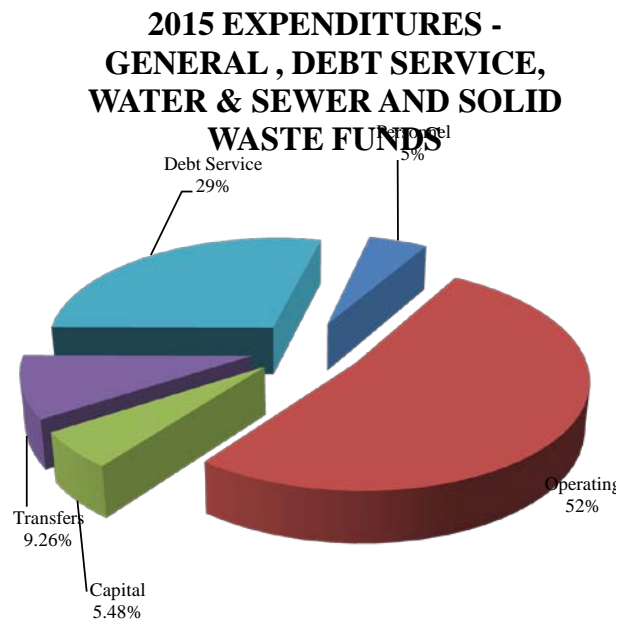
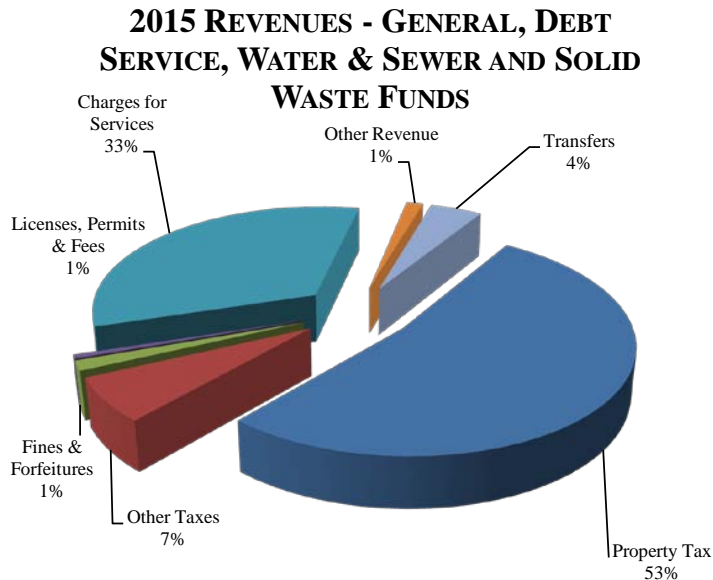
**CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
2015 BUDGET AT A GLANCE**

	General Fund	Debt Service Fund	Water & Sewer Fund	Solid Waste Fund	Total
<u>Revenues</u>					
Property Tax	\$ 9,279,300	\$ 8,038,500	\$ -	\$ -	\$ 17,317,800
Other Taxes	2,166,800	-	-	-	2,166,800
Licenses, Permits & Fees	485,570	-	-	-	485,570
Fines & Forfeitures	192,300	-	-	-	192,300
Charges for Services	2,018,020	-	7,416,610	1,450,000	10,884,630
Other Revenue	260,400	26,500	140,000	30,000	456,900
Transfers	1,035,000	383,800	-	-	1,418,800
Total Revenues	\$ 15,437,390	\$ 8,448,800	\$ 7,556,610	\$ 1,480,000	\$ 32,922,800

<u>Expenditures</u>					
Personnel	\$ 1,000	\$ -	\$ 1,152,800	\$ 430,300	\$ 1,584,100
Operating	14,670,180	-	3,243,200	(924,000)	16,989,380
Capital	1,652,800	-	133,000	7,000	1,792,800
Transfers	79,300	-	2,450,000	503,500	3,032,800
Debt Service	-	8,117,000	1,226,650	-	9,343,650
Total Expenditures	\$ 16,403,280	\$ 8,117,000	\$ 8,205,650	\$ 16,800	\$ 32,742,730

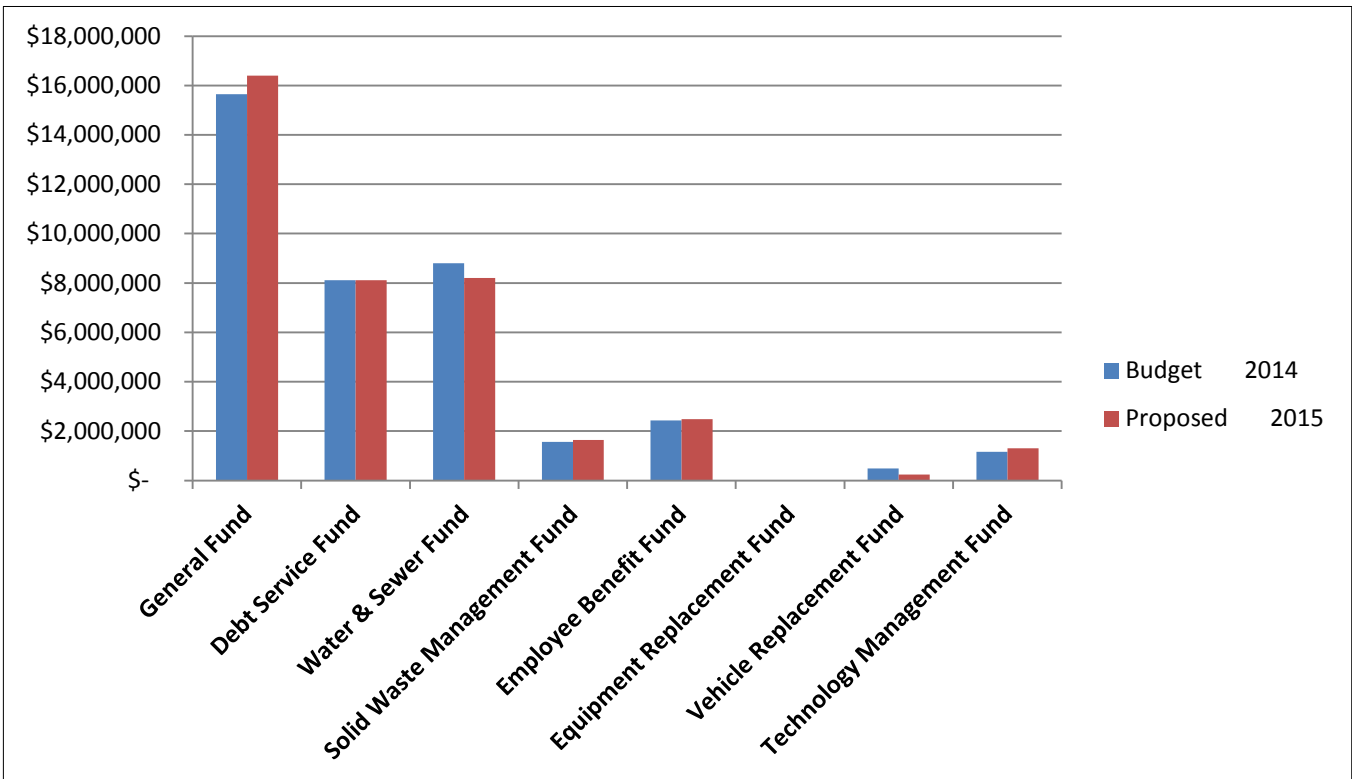
Capital Improvement Funds

Capital Project Fund	\$ 183,284
Water & Sewer Capital Reserve Fund	1,225,000
	<u>\$ 1,408,284</u>



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Comparison of 2014 Budget to 2015 Proposed

	Budget 2014	Proposed 2015	Amount of Increase (Decrease)	Percent of Increase (Decrease)
<u>Governmental Fund Types:</u>				
General Fund	\$ 15,641,532	\$ 16,403,280	\$ 761,748	4.87%
Debt Service Fund	8,110,000	8,117,000	7,000	0.09%
Total	23,751,532	24,520,280	768,748	3.24%
<u>Enterprise Fund Types:</u>				
Water & Sewer Fund	8,804,910	8,205,650	(599,260)	-6.81%
Solid Waste Management Fund	1,564,340	1,634,800	70,460	4.50%
Total	10,369,250	9,840,450	(528,800)	-5.10%
<u>Internal Service Fund Types:</u>				
Employee Benefit Fund	2,429,850	2,480,600	50,750	2.09%
Equipment Replacement Fund	-	-	-	0.00%
Vehicle Replacement Fund	490,000	235,000	(255,000)	-52.04%
Technology Management Fund	1,166,710	1,303,150	136,440	11.69%
Total	4,086,560	4,018,750	(67,810)	-1.66%
TOTAL ALL FUND TYPES	\$ 38,207,342	\$ 38,379,480	\$ 172,138	0.45%



CITY OF WEST UNIVERSITY PLACE, TEXAS
BUDGET SUMMARY COMPARISON
Combined Summary of Revenues, Expenditures and Fund Balance/Retained Earnings

	Beginning Balance (Estimated)	Sources				Expenditures and Transfers Out	Ending Balance
		Taxes	Licenses, Permits, Fees & Charges for Services	Other	Total		
General Fund	\$ 4,064,499	\$ 11,446,100	\$ 485,570	\$ 3,505,720	\$ 15,437,390	\$ 16,403,280	\$ 3,098,609
Debt Service Fund	174,480	8,038,500	-	410,300	8,448,800	8,117,000	506,280
Water and Sewer Fund	1,438,602	-	7,416,610	140,000	7,556,610	8,205,650	789,562
Solid Waste Fund	156,997	-	1,450,000	30,000	1,480,000	1,634,800	2,197
Capital Project Fund	183,284	-	-	-	-	95,000	88,284
Capital Reserve Fund	286,531	-	-	79,300	79,300	-	365,831
Transportation Improvement Fund	-	-	-	500,500	500,500	500,500	-
Water and Sewer Capital Reserve	1,000,315	-	-	1,208,000	1,208,000	1,225,000	983,315
Employee Benefit Fund	547,356	-	-	2,480,600	2,480,600	2,480,600	547,356
Vehicle Replacement Fund	1,629,448	-	-	597,000	597,000	235,000	1,991,448
Technology Management Fund	7,558	-	-	1,299,300	1,299,300	1,303,150	3,708
Equipment Replacement Fund	240,130	-	-	89,000	89,000	70,000	259,130
Parks Fund	12,459	-	-	5,000	5,000	7,000	10,459
Court Technology Fund	2,372	-	-	6,000	6,000	8,000	372
Tree Replacement Fund	111,411	-	-	25,000	25,000	55,000	81,411
Court Security Fund	31,838	-	-	4,500	4,500	15,000	21,338
Metro Grant Fund	497	-	-	500,300	500,300	500,000	797
Police Forfeited Property Fund	6,224	-	-	-	-	-	6,224
Police Training Fund	9,518	-	-	-	-	5,000	4,518
Good Neighbor Fund	2,479	-	-	-	-	-	2,479
Total All Funds	\$ 9,905,999	\$ 19,484,600	\$ 9,352,180	\$ 10,880,521	\$ 39,717,301	\$ 40,859,981	\$ 8,763,319

The General Fund finances nearly all of the City's services. Issues such as the *ad valorem* tax rate, fees, objectives, levels of service, the number of employees, salaries and benefits are all determined during the preparation of the General Fund's budget. The General Fund is the principal source of funds for all six of the City's departments: Police, Fire, Public Works, Parks and Recreation, Finance, and Administration.

Revenue Projections for 2014 The 2014 Budget projected a revenue total of \$14.55 million to finance the General Fund's services. Based on collections and data available August 31, 2014, revenues appear likely to reach \$15.43 million, 1.73% or \$559,420 above the 2014 Budget projections. Overall, General Fund revenue expectations will be above the budgeted revenue for 2014.

Expenditures Estimated for 2014 The original 2014 Budget appropriated \$15.63 million, including transfers out. Based on expenditures through August 31, 2014 and department estimates to complete the year, the total actual expenditures will be below the appropriated amount by \$582,925, or 3.7%. This is primarily due to personnel vacancies throughout 2014.

Financial Position in 2014 - The City of West University Place's General Fund is projected to close 2014 in sound fiscal condition. The 2014 estimated ending fund balance available for appropriations in 2015 is \$4.08 million. This amount represents 24.88% of the proposed 2015 expenditures.

The City's Financial Policies require that General Fund reserves be maintained at 20% of the revenue budget for the coming year. The primary purpose of this reserve of fund balance is to buffer the impact of unforeseen events and to provide a cushion against revenue shortfalls.

The General Fund's unencumbered reserves likely will close 2014 exceeding that target by approximately \$1.1 million. This will be used to fund the 2015 budget with any unused excess transferred to the Capital Reserve Fund according to Financial Policies. For 2015, that amount is \$200,000.

Projected 2015 Revenues. The City's General Fund Revenues for fiscal 2015 are forecast to increase 2.8% over 2014's estimated revenues. Total 2015 revenues are expected to be approximately \$15.44 million.

Revenues from ad valorem property taxes (current tax, delinquent tax and penalty and interest) will increase by \$778,490, a 7.3% increase. The *ad valorem* tax rate dedicated to maintenance and operations is proposed to decrease 1.40% to \$0.19356 per \$100 of assessed value. Taxable value in West University Place is estimated to increase \$452 million or 10.34% to \$4.82 billion. Values from new construction added to the increase by \$35.7 million, and the value increases of \$416.4 million on existing property makes up the balance of the total increase.

Revenue generated by the City's one-cent sales tax is budgeted at \$1 million, The same as the amount budgeted in 2014. In late 2012 and early 2013, West U was notified by the Texas Comptroller of Public Accounts of two taxpayers that had erroneously reported local tax for a business location that is actually in another taxing jurisdiction. The City entered into a 48 month repayment agreement with the Comptroller's office beginning April 2013. The expected last payment will be May 2016.

Franchise taxes are expected to provide approximately 7.5% of the City's General Fund revenues, forecasted at \$1,155,300. Franchise fees are received for electricity, telephone, natural gas and cable service provided to the citizens of West University Place.

Because of continued low interest rates and declining invested balances, earnings on the City's investments are forecast to provide \$20,000 in 2015, below the \$25,000 estimated to be received in

2014. The declining invested balance is due to the conclusion and finalization of several of the City's major construction projects financed with bond funds. The funds for the entire project are received prior to the start of construction and are disbursed as the project progresses.

Revenue sources budgeted under the Charges for Services category includes ambulance-service billing, alarm-monitoring billing and other service-related fees. Revenues from alarm-monitoring are expected to remain relatively consistent with the 2014 estimates. In 2013, the alarm monitoring monthly fee was increased from \$25 to \$35. This increase brought the City's fee in line with the going market rate for alarm monitoring service. The service provides direct connection to the City's emergency dispatch, a key advantage over the private sector alarm monitoring services. Additionally, the number of residents choosing the service has increased almost 8% since 2011, from 1,531 customers in 2011 to 1,653 in 2014.

The 2015 budget projects transfers from the Water and Sewer Utility Enterprise Fund (\$725,000) and the Solid Waste Collection Fund (\$310,000). These payments, consistent compared to the prior year, are indirect cost allocations for expenditures that support these funds, but are not directly attributable to those funds. These expenditures include administration, finance and accounting, human resources, legal services, police, fire, and public works (excluding planning and development services). The allocation was calculated based on the applicable number of full time positions in each of the funds.

Expenditures in 2015. The 2015 Budget appropriates \$16.4 million, up 4.8% from the 2014 General Fund's \$15.6 budget. Included in the 2015 Budget are the following transfers:

Amount	Transfer To	Fund Purpose
\$79,300	Capital Reserve Fund	Provide cash basis funding for future capital projects to be determined.
\$332,000	Vehicle Replacement Fund	Provide cash basis funding for replacement vehicles.
1,152,500	Technology Management Fund	Provide operating funds for the centralization and management of city-wide technology needs
\$89,000	Equipment Replacement Fund	Provide cash basis funding for the purchase of high dollar equipment routinely used by the city

Personnel costs - Personnel costs, including benefits, will amount to \$10.81 million, or 65.9% of the budget, and a 4.01% increase compared to the corresponding 2014 budget. The City's portion of health and dental care benefit costs are projected to total \$1.07 million, a slight increase as compared to the 2014 budget. Required contributions to the Texas Municipal Retirement System are budgeted at \$771,100, up 8.09%. The actuarially determined contribution rate is based on the city's plan provisions in effect as of April 1, 2014 and the actuarial assumptions and methods adopted by the TMRS Board. Since 2007, the TMRS board has adopted a series of actuarial and investment changes to ensure that TMRS continues to be well funded and members' benefits remain secure and sustainable over the generations of workers. The most recent changes were to the post-retirement mortality assumptions, the entry age normal actuarial cost method and the amortization policy. Cities were given the option of a Phase-in Rate or a Full Rate contribution, recommending the Full Rate contribution so has not to more adversely affect the city's unfunded actuarial accrued liability and subsequent years' contribution rates. This budget includes TMRS funding at the full contribution rate.

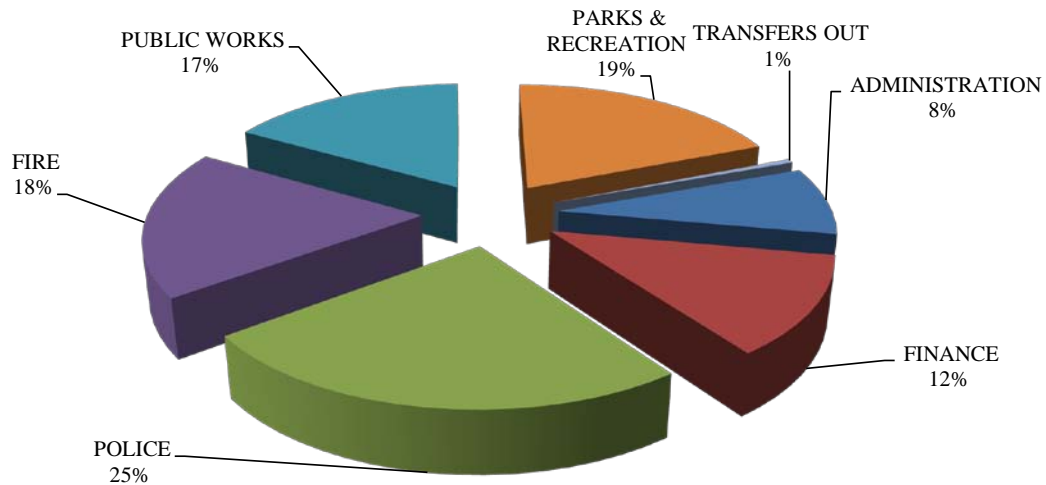
The 2015 budget for employee regular wages is \$6.6 million, up 3.06% over 2014 budget. The net increase is due to the annualization of the 3% average salary increases on anniversary date approved in the 2014 budget as well as a revision to the salary grade structure to align the city's recruitment strategy to the 75th percentile. This places employees into the proposed structure based on years of service with a minimum 3% and maximum 15% increase, unless the employee's compensation is below the range minimum.

GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY DEPARTMENT**

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
AD VALOREM TAXES	\$ 7,519,108	\$ 8,074,151	\$ 8,535,000	\$ 8,563,910	\$ 9,279,300
SALES TAXES	1,003,897	957,658	1,000,000	950,000	1,000,000
FRANCHISE TAXES	1,142,265	1,138,333	1,167,900	1,142,200	1,155,300
OTHER TAXES	9,685	11,546	10,000	11,500	11,500
TOTAL TAXES	9,674,955	10,181,688	10,712,900	10,667,610	11,446,100
PERMITS, LICENSES AND FEES	564,174	752,098	465,070	557,370	485,570
CHARGES FOR SERVICES	2,160,728	2,259,167	1,960,318	2,303,970	2,018,020
FINES AND FORFEITURES	198,368	200,248	172,300	185,200	192,300
INVESTMENT EARNINGS	17,403	20,102	14,000	25,000	20,000
OTHER REVENUE	286,565	238,265	193,220	240,790	240,400
TRANSFERS IN	1,560,000	1,560,000	1,035,000	1,035,000	1,035,000
TOTAL REVENUES	14,462,192	15,211,569	14,552,808	15,014,940	15,437,390
EXPENDITURES BY DEPARTMENT:					
ADMINISTRATION	1,037,114	1,153,165	1,126,590	1,292,735	1,378,740
FINANCE	1,591,720	1,365,973	2,067,610	2,044,520	1,986,800
POLICE	3,529,746	3,634,120	3,885,065	3,461,705	4,090,750
FIRE	2,677,302	2,941,713	2,696,280	2,731,651	3,019,200
PUBLIC WORKS	2,770,422	2,671,798	2,671,062	2,407,416	2,700,400
PARKS & RECREATION	2,362,355	2,768,960	2,994,925	2,926,055	3,148,090
TRANSFERS OUT	303,679	285,000	200,000	200,000	79,300
TOTAL EXPENDITURES	14,272,338	14,820,729	15,641,532	15,064,082	16,403,280
NET REVENUES (EXPENDITURES)	189,855	390,840	(1,088,724)	(49,142)	(965,890)
BEGINNING FUND BALANCE	3,532,945	3,722,800	3,667,842	4,113,640	4,064,499
ASSIGNED*	210,000	210,000	210,000	210,000	210,000
UNASSIGNED FUND BALANCE	\$ 3,512,800	\$ 3,903,640	\$ 2,369,118	\$ 3,854,499	\$ 2,888,609

* Assigned for City Manager's Contract

2015 Budget by Department



GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
AD VALOREM TAXES	\$ 7,519,108	\$ 8,074,151	\$ 8,535,000	\$ 8,563,910	\$ 9,279,300
SALES TAXES	1,003,897	957,658	1,000,000	950,000	1,000,000
FRANCHISE TAXES	1,142,265	1,138,333	1,167,900	1,142,200	1,155,300
OTHER TAXES	9,685	11,546	10,000	11,500	11,500
TOTAL TAXES	9,674,955	10,181,688	10,712,900	10,667,610	11,446,100
PERMITS, LICENSES AND FEES	564,174	752,098	465,070	557,370	485,570
FINES AND FORFEITURES	198,368	200,248	172,300	185,200	192,300
CHARGES FOR SERVICES	2,160,728	2,259,167	1,960,318	2,303,970	2,018,020
INVESTMENT EARNINGS	17,403	20,102	14,000	25,000	20,000
OTHER REVENUE	286,565	238,265	193,220	240,790	240,400
TRANSFERS IN	1,560,000	1,560,000	1,035,000	1,035,000	1,035,000
TOTAL REVENUES	\$ 14,462,192	\$ 15,211,569	\$ 14,552,808	\$ 15,014,940	\$ 15,437,390
EXPENDITURES:					
REGULAR WAGES	\$ 5,864,787	\$ 6,094,559	\$ 6,418,905	\$ 5,884,712	\$ 6,615,400
PART-TIME WAGES	334,394	356,486	465,360	449,379	430,100
ON CALL	9,668	22,214	25,400	20,306	21,300
OVERTIME	466,007	488,253	427,200	577,921	556,860
LONGEVITY	41,354	41,256	49,800	46,150	49,100
HEALTH & DENTAL	893,770	834,449	1,008,800	807,074	1,072,900
TMRS	666,087	653,318	690,400	713,408	771,100
FICA	494,854	517,766	546,300	519,723	585,600
WORKERS COMPENSATION	63,492	86,244	84,100	72,869	89,300
ALLOWANCES	74,360	77,406	77,300	74,905	79,080
RETIREE BENEFITS	-	-	190,000	207,996	190,000
OTHER BENEFITS	296,358	403,387	394,000	425,121	332,600
EMPLOYEE RELATIONS	17,141	17,959	20,100	20,278	21,600
RECRUITING & HIRING	11,091	11	-	-	-
PERSONNEL	9,233,364	9,593,308	10,397,665	9,819,842	10,814,940
OFFICE SUPPLIES	41,730	41,765	52,400	49,350	49,100
PRINTING	-	-	-	-	-
APPREHENSION & JAILING	111	242	1,000	1,000	1,000
OPERATING SUPPLIES	153,287	161,900	177,725	178,635	205,085
CONSTRUCTION MATERIALS	-	-	-	-	-
FUEL	169,924	95,748	98,200	98,200	109,900
EMERGENCY GENERATOR FUEL	10,851	8,419	-	-	-
TREATMENT CHEMICALS	24,817	31,188	28,300	29,400	31,510
MISCELLANEOUS	-	-	-	-	-
EQUIPMENT MAINTENANCE	89,592	79,896	120,900	122,400	102,130
VEHICLE MAINTENANCE	63,855	65,092	74,900	92,500	75,900
BUILDING & GROUNDS MAINTENANCE	221,417	181,008	196,800	196,800	192,000
SWIMMING POOL MAINTENANCE	89,810	73,963	117,900	117,900	83,885
DRAINAGE MAINTENANCE	20,299	32,295	18,000	18,000	18,000
STREET MAINTENANCE	46,301	36,395	45,000	55,000	47,500
TRAFFIC CONTROL MAINTENANCE	29,974	29,531	30,500	29,000	31,000
COMMUNICATION	72,572	71,573	92,480	93,500	137,550
ELECTRIC SERVICE	372,485	342,017	444,500	410,300	384,300
STREET LIGHTING - ELECTRIC SERVICE	-	83,827	120,000	90,000	90,000
NATURAL GAS SERVICE	23,794	30,088	30,000	35,000	34,700
CONSULTANTS	49,021	24,057	18,000	33,000	66,000
LEGAL	165,354	231,132	145,000	145,000	145,000
EQUIPMENT LEASE/RENTAL	43,042	43,781	43,700	43,900	46,620

GENERAL FUND**STATEMENT OF REVENUES AND EXPENDITURES BY ACCOUNT**

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
PROFESSIONAL DUES	25,090	26,387	27,887	27,765	34,110
PUBLICATIONS	9,164	8,422	14,600	14,000	13,650
TRAVEL & TRAINING	101,611	114,795	130,500	129,100	182,960
OTHER CONTRACTED SERVICES	787,762	719,989	885,200	893,510	920,800
INSTRUCTOR FEES	313,095	339,978	335,100	337,500	386,410
TRI-SPORTS	80,000	80,000	80,000	100,000	120,000
GENERAL LIABILITY INSURANCE	9,010	6,822	13,000	13,000	13,000
ERRORS & OMISSIONS	18,982	20,877	25,000	25,000	26,000
LAW ENFORCEMENT LIABILITY	10,776	10,947	16,000	15,000	16,000
CRIME COVERAGE FIDELITY	1,662	1,671	1,800	1,800	1,800
AUTO LIABILITY	18,362	30,058	35,000	35,000	35,000
AUTO PHYSICAL DAMAGE	17,443	17,178	19,000	19,000	19,000
UNDERGROUND STORAGE LIABILITY	-	728	775	780	800
REAL & PERSONAL PROPERTY	72,121	72,793	110,000	110,000	110,000
DEDUCTIBLE	(121)	8,510	10,000	10,000	10,000
COMMUNITY RELATIONS	28,621	29,835	34,300	34,400	47,700
BOARDS AND COMMITTEES	4,058	3,687	4,000	4,000	4,000
ELECTION EXPENSE	-	19,069	10,000	10,000	13,000
LOSS ON DISPOSAL OF CITY PROPERTY	68,150	-	-	-	-
BAD DEBT EXPENSE	-	2,839	-	-	-
FURNITURE & EQUIP < \$5000	2,250	20,244	10,600	10,600	56,830
TRUCKS	18,997	-	5,000	-	-
OTHER EQUIPMENT	92,249	148,843	53,300	44,800	20,300
CONSTRUCTION COSTS	-	1,381	4,000	4,000	8,000
OTHER CONSTRUCTION COSTS	44,480	11,810	-	-	-
TRANSFER TO CAPITAL PROJECT FUND	-	98,800	-	-	-
TRANSFER TO CAPITAL RESERVE FUND	243,679	200,004	215,000	215,000	79,300
TRANSFER TO VEHICLE REPLACEMENT FUND	228,180	235,587	214,500	214,500	332,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	1,093,795	1,227,912	1,033,500	1,036,100	1,152,500
TRANSFER TO EQUIPMENT REPLACEMENT FUND	60,000	84,996	55,500	55,500	89,000
CONTINGENCY	1,325	19,340	45,000	45,000	45,000
OPERATING	\$ 5,038,973	\$ 5,227,421	\$ 5,243,867	\$ 5,244,240	\$ 5,588,340
TOTAL EXPENDITURES	14,272,338	\$ 14,820,729	\$ 15,641,532	\$ 15,064,082	\$ 16,403,280

GENERAL FUND
DETAIL STATEMENT OF REVENUES

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
CURRENT YEAR PROPERTY TAXES	\$ 7,467,784	\$ 8,028,948	\$ 8,500,000	\$ 8,523,910	\$ 9,244,300
PRIOR YEAR PROPERTY TAXES	16,546	12,955	10,000	10,000	10,000
PENALTY AND INTEREST	34,777	32,248	25,000	30,000	25,000
AD VALOREM TAXES	7,519,108	8,074,151	8,535,000	8,563,910	9,279,300
SALES TAX	1,003,897	957,658	1,000,000	950,000	1,000,000
SALES TAXES	1,003,897	957,658	1,000,000	950,000	1,000,000
MIXED BEVERAGE TAX	9,685	11,546	10,000	11,500	11,500
OTHER TAXES	9,685	11,546	10,000	11,500	11,500
ELECTRICITY	564,430	559,346	573,900	573,900	573,900
NATURAL GAS	141,342	165,025	151,200	194,400	180,000
TELEPHONE	293,917	275,562	298,000	235,400	263,000
CABLE	142,577	138,400	144,800	138,500	138,400
FRANCHISE TAXES	1,142,265	1,138,333	1,167,900	1,142,200	1,155,300
TOTAL TAXES	9,674,955	10,181,688	10,712,900	10,667,610	11,446,100
BUILDING PERMIT	252,963	404,330	200,000	225,000	200,000
PLUMBING PERMIT	62,961	71,761	50,000	50,000	50,000
HVAC PERMIT	47,941	44,076	35,000	75,000	60,000
FENCE AND SIDEWALK PERMIT	30,191	23,980	26,000	21,000	20,000
ENCROACHMENT PERMIT	100	200	-	-	-
ELECTRICAL PERMIT	33,487	46,101	34,000	40,000	36,000
TREE DISPOSITION FEE	28,101	55,475	25,000	25,000	25,000
LOW IMPACT INSPECTION FEE	14,275	-	15,000	13,000	13,000
HOUSING INSPECTION FEE	50	-	-	-	-
DRAINAGE PERMIT	4,999	1,983	3,000	3,000	3,000
TREE REMOVAL PERMIT	300	300	500	300	300
FIRE SPRINKLER PERMITS	1,431	975	-	-	-
PET LICENSES	2,960	2,990	1,300	2,000	2,000
ALCOHOLIC BEVERAGE PERMIT	3,190	3,220	2,270	2,270	2,270
ELECTRICAL CONTRACTOR PERMIT	680	10,265	4,000	7,000	5,000
CONTRACTOR PERMIT	37,500	43,650	25,000	30,000	25,000
PERMITS, LICENSES AND FEES	564,174	752,098	465,070	557,370	485,570
PLAN CHECKING FEE	-	-	100,000	70,000	70,000
ZPC & ZBA FEES	5,350	3,186	5,000	3,400	3,000
BUILDING STANDARDS FEE	601	300	200	200	200
RE-INSPECTION FEE	50	1,025	350	700	400
PREMATURE WORK FEE	-	-	4,000	4,000	4,000
AMBULANCE SERVICE	134,354	143,302	128,100	143,400	143,400
CHILD SAFETY	16,990	17,305	16,800	17,300	17,300
ALARM MONITORING	713,887	669,680	660,000	670,950	670,000
OTHER FEES AND PERMITS	6,277	7,697	15,000	15,000	15,000
SENIOR SERVICES EVENTS	46,730	48,085	35,000	38,000	38,000
MEMBERSHIPS - RECREATION CENTER	220,945	213,335	161,898	209,000	160,000
DAY PASS - RECREATION CENTER	20,749	17,228	12,540	16,600	12,920

GENERAL FUND
DETAIL STATEMENT OF REVENUES

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
CONTRACTOR USE FEES - RECREATION CENTER	143,707	167,521	153,150	166,000	125,640
RENTALS - RECREATION CENTER	158	225	-	-	-
MEMBERSHIPS - COLONIAL PARK	104,266	125,975	86,815	125,020	94,480
DAY PASS - COLONIAL PARK	63,039	64,568	39,060	48,000	48,430
COLONIAL PARK - SPECIAL EVENTS	-	620	375	-	-
POOL RENTAL - COLONIAL PARK	46,679	54,414	26,480	54,500	40,810
PAVILION RENTAL - COLONIAL PARK	11,160	10,825	9,220	10,900	8,120
CONTRACTOR USE FEES - COLONIAL PARK	24,316	23,357	19,070	13,250	17,520
MISCELLANEOUS - CULT & REC	416,680	443,430	323,790	475,000	375,000
FALSE ALARM FEE	(50,950)	769	-	-	-
PET IMPOUNDMENT	1,960	2,280	2,500	2,500	2,500
RESEARCH & COPIES	1,111	1,219	1,000	1,000	1,000
AUTO DECALS	253	277	250	250	250
CHARGES FOR SERVICES	2,160,728	2,259,167	1,960,318	2,303,970	2,018,020
MUNICIPAL COURT FINES	194,387	195,651	168,000	180,900	188,000
TRAFFIC FINES	3,156	3,923	4,000	4,000	4,000
CHILD SAFETY FEE	825	675	300	300	300
FINES AND FORFEITURES	198,368	200,248	172,300	185,200	192,300
EARNINGS ON INVESTMENTS	17,403	20,102	14,000	25,000	20,000
SOUTHSIDE PLACE	127,836	135,756	128,750	129,090	130,000
NSF CHECKS	245	35	100	1,000	100
CASH OVER/SHORT	3	(135)	-	-	-
MISCELLANEOUS	45,214	14,554	5,000	7,500	5,000
CYCLONE CYCLES	51,638	33,363	-	42,000	44,100
GOODE COMPANY	61,630	54,692	59,370	61,200	61,200
OTHER REVENUE	286,565	238,265	193,220	240,790	240,400
TRANSFER FROM WATER & SEWER FUND	1,250,004	1,250,004	725,000	725,000	725,000
TRANSFER FROM SOLID WASTE FUND	309,996	309,996	310,000	310,000	310,000
TRANSFERS IN	1,560,000	1,560,000	1,035,000	1,035,000	1,035,000
TOTAL REVENUE	\$ 14,462,192	\$ 15,211,569	\$ 14,552,808	\$ 15,014,940	\$ 15,437,390

ADMINISTRATION DEPARTMENT

The Administration Department is responsible to the City Council for the efficient delivery of City services. The City Manager serves as chief administrative officer and has day-to-day responsibility for the conduct of all City activities. The City Secretary is responsible to the City Council for recording and maintaining ordinances, resolutions, meeting minutes, and legally required publications. The City Attorney provides City Council with general legal counsel, litigation, contract review, and ordinance review.

ADMINISTRATION DEPARTMENT MISSION

To implement and administer, effectively and efficiently, the policies as established by the City Council.

ADMINISTRATION DEPARTMENT DIVISIONS

Administration – The City Manager, the City Secretary, and the Human Resources Director together with their support staff, are all compensated in the Administration Division's budget. The cost of printing the *West University Place City Currents* is also funded in this budget. (2015 Budget \$1,174,800)

City Council – Costs directly associated with the City Council, including council salaries, legal fees and election expenditures. (2015 Budget \$203,940)

ADMINISTRATION DEPARTMENT 2015 GOALS

- * Continue progress towards City Council goals.
- * Continue to engage the public through expanded communication mechanisms and continue to review best practices for resident engagement.
- * Continue to maintain a positive employee recruitment and retention program and maintain West U as the "Employer of Choice" directive established by City Council.
- * Continue to actively encourage employees, covered spouses and retirees to participate in the city's wellness program.
- * Continue appropriate employee succession planning.
- * Continue to host an annual internship program for Graduate and Undergraduate students.
- * Continue to ensure appropriate destruction of city records that are past required retention date.

BUDGET HIGHLIGHTS

- * Authorized full-time employees – 6 (2014 authorized full-time employees – 5).
- * Legal fees – \$145,000 (2014 budget - \$145,000)
- * Technology Management Fund charges assessed - \$111,700 (2014 budget - \$89,200).
- * Total budget - \$1,378,740 (2014 total budget - \$1,126,590).

ADMINISTRATION DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
Administration					
Personnel	\$ 689,442	\$ 676,659	\$ 718,500	\$ 859,351	\$ 877,000
Operating charges	159,458	202,818	215,500	241,210	297,800
Total	848,900	879,477	934,000	1,100,561	1,174,800
Council					
Personnel	16,189	15,618	15,600	15,184	15,600
Operating charges	172,025	258,071	176,990	176,990	188,340
Total	188,214	273,688	192,590	192,174	203,940
Total Department	\$ 1,037,114	\$ 1,153,165	\$ 1,126,590	\$ 1,292,735	\$ 1,378,740

Administration Department Staffing Schedule

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Administration					
City Manager	V	1	1	Determined by Council	
HR Director	II	1	1	100,225	150,337
City Secretary	I	1	1	95,452	143,179
Communications Manager	112	-	1	81,098	121,647
Executive Assistant/Deputy City Secretary	207	-	1	49,920	69,887
HR Generalist	205	1	1	39,641	55,497
Total Administration Department		5	6		

ADMINISTRATION DEPARTMENT

Administration Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 485,071	\$ 487,405	\$ 522,300	\$ 639,603	\$ 630,000
PART-TIME WAGES	11,160	10,476	12,000	9,420	15,000
ON CALL	-	1,950	2,600	345	-
OVERTIME	16	231	800	811	800
LONGEVITY	1,795	2,078	2,500	2,200	2,700
HEALTH & DENTAL	51,656	46,043	49,700	53,107	71,200
TMRS	52,942	50,448	54,100	67,065	69,500
FICA	31,853	33,350	39,300	48,930	49,600
WORKERS COMPENSATION	908	1,041	1,200	1,186	1,500
ALLOWANCES	22,727	23,200	23,000	23,723	25,000
OTHER BENEFITS	13,657	16,112	3,500	5,461	4,200
EMPLOYEE RELATIONS	6,566	4,314	7,500	7,500	7,500
RECRUITING & HIRING	11,091	11	-	-	-
PERSONNEL	689,442	676,659	718,500	859,351	877,000
OFFICE SUPPLIES	3,228	3,668	5,000	5,000	5,000
COMMUNICATION	32,547	31,967	38,500	38,500	80,550
LEGAL	7,898	2,791	-	-	-
EQUIPMENT LEASE/RENTAL	9,643	8,055	11,000	11,000	11,000
PROFESSIONAL DUES	7,288	7,998	6,300	6,300	6,700
PUBLICATIONS	4,136	4,820	2,000	2,000	2,000
TRAVEL & TRAINING	17,610	16,358	17,000	17,000	34,350
OTHER CONTRACTED SERVICES	-	23,731	-	25,610	-
COMMUNITY RELATIONS	577	1,385	1,500	1,500	1,500
OPERATING	159,458	202,818	215,500	241,210	297,800
ADMINISTRATION DIVISION TOTAL	\$ 848,900	\$ 879,477	\$ 934,000	\$ 1,100,561	\$ 1,174,800

ADMINISTRATION DEPARTMENT

City Council Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 14,400	\$ 14,508	\$ 14,400	\$ 14,012	\$ 14,400
FICA	1,773	1,110	1,100	1,072	1,100
WORKERS COMPENSATION	16	-	100	100	100
PERSONNEL	16,189	15,618	15,600	15,184	15,600
LEGAL	157,456	228,342	145,000	145,000	145,000
PROFESSIONAL DUES	1,380	1,281	690	690	4,040
PUBLICATIONS	-	-	6,800	6,800	6,800
TRAVEL & TRAINING	7,828	4,883	7,000	7,000	12,000
COMMUNITY RELATIONS	5,361	4,495	7,500	7,500	7,500
ELECTION EXPENSE	-	19,069	10,000	10,000	13,000
OPERATING	172,025	258,071	176,990	176,990	188,340
CITY COUNCIL DIVISION TOTAL	\$ 188,214	\$ 273,688	\$ 192,590	\$ 192,174	\$ 203,940

FINANCE DEPARTMENT

The Finance Department provides a wide range of financial and administrative services to citizens and to other City Departments including: purchasing, budgeting, cash management, payroll, accounts payable and financial reporting. The Finance Department directs the administration of the City's Municipal Court. Finally, expenditures and transfers that cannot be allocated to other departments in a satisfactory way are included in the Finance Department budget.

FINANCE DEPARTMENT MISSION

To provide useful financial management services to other City Departments, timely and accurate billing to citizens, fair and efficient administration of the municipal court, and useful financial reporting to the City's financial stakeholders.

FINANCE DEPARTMENT DIVISIONS

Finance – Provides the traditional accounting, accounts payable, payroll, cash management, financial reporting functions. (2015 Budget - \$804,650)

Municipal Court – Administers the City's municipal court. (2015 Budget - \$257,050)

City-Wide – Provides for expenditures, such as insurance and utilities, which cannot be allocated to other departments in a satisfactory way. (2015 Budget - \$925,100)

FINANCE DEPARTMENT 2015 GOALS

- * Review and update, as necessary, the City's financial policies.
- * Review and update, as necessary, all financial processes such as financial reporting and auditing, accounts payable, payroll, utility billing, and municipal court.
- * Continuation of implementation of automated timekeeping system.
- * Continue Government Finance internship program. .
- * Continuation of implementation of Citizen Access portion of Innoprise software package to give customers direct access to their utility account transactions and meter readings.
- * Review Utility Confidentiality process to ensure West U is compliant with customer privacy requirements.

FINANCE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 5 (2014 authorized full-time employees – 5).
- * Total budget - \$1,986,800 (2014 total budget - \$2,067,610).

FINANCE DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
Finance					
Personnel	\$ 428,426	\$ 357,303	\$ 394,000	\$ 392,941	\$ 411,100
Operating charges	336,408	355,576	361,900	360,300	393,550
Capital	-	475	-	-	-
Total	764,834	713,354	755,900	753,241	804,650
Municipal Court					
Personnel	206,136	213,359	224,785	210,103	233,600
Operating charges	18,863	14,682	23,550	13,800	23,450
Total	224,999	228,042	248,335	223,903	257,050
City-Wide Charges					
Operating charges	601,887	424,577	1,063,375	1,067,376	925,100
Total	601,887	424,577	1,063,375	1,067,376	925,100
Total Department					
	\$ 1,591,720	\$ 1,365,973	\$ 2,067,610	\$ 2,044,520	\$ 1,986,800

Finance Department Staffing Schedule

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance</i>					
<i>Accounting</i>					
Finance Director	III	1	1	105,236	157,854
Controller	112	1	1	81,098	121,647
Treasurer	112	1	1	81,098	121,647
Accounting Specialist	204	1	1	35,908	50,272
<i>Municipal Court</i>					
Court Clerk	208	1	1	54,594	76,431
<i>Total Finance</i>		5	5		

FINANCE DEPARTMENT

Finance Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 302,383	\$ 253,762	\$ 270,500	\$ 289,735	\$ 293,500
PART-TIME WAGES	-	-	15,000	7,742	15,000
OVERTIME	788	681	1,000	-	-
LONGEVITY	1,505	840	700	700	1,000
HEALTH & DENTAL	45,773	28,417	40,000	28,096	32,900
TMRS	32,362	25,694	29,300	31,336	32,300
FICA	22,758	19,384	24,100	22,748	23,700
WORKERS COMPENSATION	554	608	800	539	700
ALLOWANCES	6,840	6,897	6,900	6,641	6,900
OTHER BENEFITS	12,558	18,177	2,700	2,404	2,100
EMPLOYEE RELATIONS	2,906	2,844	3,000	3,000	3,000
PERSONNEL	428,426	357,303	394,000	392,941	411,100
OFFICE SUPPLIES	9,158	6,446	9,300	9,000	9,000
EQUIPMENT MAINTENANCE	985	1,349	500	500	800
COMMUNICATION	4,878	2,821	6,400	5,000	11,500
EQUIPMENT LEASE/RENTAL	8,051	9,940	4,800	5,000	6,000
PROFESSIONAL DUES	1,482	1,232	1,800	1,700	2,350
PUBLICATIONS	159	575	300	200	200
TRAVEL & TRAINING	10,430	9,820	9,500	9,500	9,500
OTHER CONTRACTED SERVICES	239,860	252,689	241,000	241,000	254,800
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	61,404	70,704	88,300	88,400	99,400
OPERATING	336,408	355,576	361,900	360,300	393,550
FURNITURE & EQUIP <\$5000	-	475	-	-	-
CAPITAL OUTLAY	-	475	-	-	-

FINANCE DEPARTMENT

Municipal Court Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 150,239	\$ 157,009	\$ 168,585	\$ 156,872	\$ 165,100
OVERTIME	3,728	3,905	5,000	4,550	8,000
LONGEVITY	2,080	2,200	2,300	2,300	2,500
HEALTH & DENTAL	21,843	20,573	22,000	20,352	23,900
TMRS	11,292	11,131	12,100	12,100	16,900
FICA	11,451	12,178	13,100	12,143	13,400
WORKERS COMPENSATION	275	325	400	306	400
OTHER BENEFITS	5,228	6,037	1,300	1,356	3,400
PERSONNEL	206,136	213,359	224,785	210,103	233,600
OFFICE SUPPLIES	1,109	315	500	350	500
COMMUNICATION	336	334	750	300	500
PROFESSIONAL DUES	345	330	400	400	400
PUBLICATIONS	47	447	600	250	750
TRAVEL & TRAINING	2,179	3,193	3,300	2,500	3,300
OTHER CONTRACTED SERVICES	14,848	10,063	18,000	10,000	18,000
OPERATING	18,863	14,682	23,550	13,800	23,450
MUNICIPAL COURT DIVISION					
TOTAL	\$ 224,999	\$ 228,042	\$ 248,335	\$ 223,903	\$ 257,050

FINANCE DEPARTMENT

City-Wide Division Budget Detail by Line Item

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
RETIREE BENEFITS	\$ -	\$ -	\$ 190,000	\$ 207,996	\$ 190,000
OTHER BENEFITS	-	-	328,800	359,800	266,000
ELECTRIC SERVICE	372,485	149,186	180,000	160,000	160,000
STREET LIGHTING - ELECTRIC SERVICE	-	83,827	120,000	90,000	90,000
NATURAL GAS SERVICE	23,794	30,088	30,000	35,000	3,500
GENERAL LIABILITY INSURANCE	9,010	6,822	13,000	13,000	13,000
ERRORS & OMISSIONS	18,982	20,877	25,000	25,000	26,000
CRIME COVERAGE FIDELITY	1,662	1,671	1,800	1,800	1,800
AUTO LIABILITY	18,362	30,058	35,000	35,000	35,000
AUTO PHYSICAL DAMAGE	17,443	17,178	19,000	19,000	19,000
UNDERGROUND STORAGE LIABILITY	-	728	775	780	800
REAL & PERSONAL PROPERTY DEDUCTIBLE	72,121 (121)	72,793 8,510	110,000 10,000	110,000 10,000	110,000 10,000
LOSS ON DISPOSAL OF CITY PROPERTY	68,150	-	-	-	-
BAD DEBT EXPENSE	-	2,839	-	-	-
CITY-WIDE DIVISION TOTAL	\$ 601,887	\$ 424,577	\$ 1,063,375	\$ 1,067,376	\$ 925,100

POLICE DEPARTMENT

The Police Department is responsible for preserving the peace and enforcing the law in the City.

POLICE DEPARTMENT MISSION

To preserve the peace and to protect life and property by enforcing local, state, and federal laws.

POLICE DEPARTMENT DIVISIONS

Patrol – Provides patrol, enforcement and investigation services. (2015 Budget - \$3,324,550)

Support Services – Provides emergency dispatch for both Police and Fire departments and monitors alarm systems that are serviced by the City's Direct Link alarm monitoring service. Additionally, provides the administration of the City's Direct Link alarm monitoring program. (2015 Budget - \$766,200)

POLICE DEPARTMENT 2015 GOALS

- * Further utilization of the department's Patrol Bicycle program.
- * Continue proactive activities in the detective division. Fill the four vacant officer positions to increase proactive measures and possible specialty assignments with outside agencies in detailed investigative units (HCSO Auto theft, Property crimes, DA's Office (financial crimes), etc...
- * Complete review and implementation of general orders.
- * Complete new policy project for Texas Police Chiefs Association Recognition Program
- * Complete review and implementation of the Emergency Communications Center Standard Operating Procedures
- * Prepare for upgrades to the public safety software (CAD, RMS and MOBILE).

POLICE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 35 (2014 authorized full-time employees – 35)
- * Total budget - \$4,090,750 (2014 total budget - \$3,885,065)

POLICE DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
<i>Patrol</i>					
Personnel	\$ 2,203,624	\$ 2,235,902	\$ 2,445,915	\$ 2,055,255	\$ 2,577,500
Operating charges	657,666	666,500	691,550	696,650	747,050
Capital	29,370	28,194	5,000	-	-
Total	2,890,661	2,930,597	3,142,465	2,751,905	3,324,550
<i>Support Services</i>					
Personnel	638,322	701,578	740,100	707,300	763,700
Operating charges	763	1,945	2,500	2,500	2,500
Total	639,085	703,523	742,600	709,800	766,200
<i>Total Department</i>	\$ 3,529,746	\$ 3,634,120	\$ 3,885,065	\$ 3,461,705	\$ 4,090,750

Police Department Staffing Schedule

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Police Department</i>					
<i>Patrol</i>					
Police Chief	III	1	1	105,236	157,854
Police Captain	P-6	1	1	91,198	123,117
Police Sergeant	P-4	5	5	72,461	97,823
Police Officer	P-2	17	17	56,844	76,740
Support Services					
Supervisor	208	1	1	54,594	76,431
<i>Support Services</i>					
Administrative					
Assistant	205	2	2	39,641	55,497
Emergency Dispatcher	205	8	8	39,641	55,497
<i>Total Police</i>		35	35		

POLICE DEPARTMENT

Patrol Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 1,368,487	\$ 1,378,154	\$ 1,601,015	1,280,182	1,640,400
OVERTIME	220,673	232,243	200,000	249,154	245,000
LONGEVITY	7,663	7,146	8,800	8,000	8,800
HEALTH & DENTAL	217,648	192,149	260,900	173,973	283,100
TMRS	166,567	159,549	182,200	182,200	196,600
FICA	117,353	120,333	134,300	115,864	144,900
WORKERS COMPENSATION	24,620	29,893	33,200	22,286	33,600
ALLOWANCES	6,628	6,687	6,900	6,528	6,900
OTHER BENEFITS	72,198	107,421	16,100	14,568	15,700
EMPLOYEE RELATIONS	1,788	2,328	2,500	2,500	2,500
RECRUITING & HIRING	-	-	-	-	-
PERSONNEL	2,203,624	2,235,902	2,445,915	2,055,255	2,577,500
OFFICE SUPPLIES	8,119	7,856	8,600	8,600	8,600
APPREHENSION & JAILING	111	242	1,000	1,000	1,000
OPERATING SUPPLIES	26,309	34,007	27,000	35,000	37,000
FUEL	66,993	59,871	61,800	58,000	66,500
EQUIPMENT MAINTENANCE	650	-	10,000	10,000	10,000
VEHICLE MAINTENANCE	20	-	37,800	37,800	35,000
COMMUNICATION	839	1,341	2,000	2,000	2,000
CONSULTANTS	3,085	1,924	3,000	3,000	6,000
EQUIPMENT LEASE/RENTAL	4,959	4,383	6,000	6,000	6,000
PROFESSIONAL DUES	879	1,649	1,850	1,850	2,050
PUBLICATIONS	900	600	1,400	1,400	1,400
COMMUNITY RELATIONS	-	1,117	1,000	1,000	1,000
TRANSFER TO VEHICLE REPLACEMENT FUND	101,712	107,583	102,000	102,000	98,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	418,591	418,200	393,100	395,000	421,500
OPERATING	657,666	666,500	691,550	696,650	747,050
OTHER EQUIPMENT	29,370	28,194	5,000	-	-
CAPITAL	29,370	28,194	5,000	-	-
PATROL DIVISION TOTAL	\$ 2,890,661	\$ 2,930,597	\$ 3,142,465	\$ 2,751,905	\$ 3,324,550

POLICE DEPARTMENT

Support Services Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 381,810	\$ 425,444	\$ 475,100	\$ 440,264	\$ 490,400
ON CALL	-	1,409	1,500	692	-
OVERTIME	80,929	86,049	79,000	91,049	80,000
LONGEVITY	3,025	2,820	3,700	3,700	4,400
HEALTH & DENTAL	60,093	63,337	73,200	65,128	75,300
TMRS	48,598	50,747	56,200	56,200	59,700
FICA	35,493	39,197	41,500	40,368	44,000
WORKERS COMPENSATION	778	977	1,100	1,012	1,200
ALLOWANCES	2,040	2,057	2,100	1,981	2,000
OTHER BENEFITS	25,557	29,541	6,700	6,906	6,700
PERSONNEL	638,322	701,578	740,100	707,300	763,700
TRAVEL & TRAINING	763	1,945	2,500	2,500	2,500
OPERATING	763	1,945	2,500	2,500	2,500
COMMUNICATIONS DIVISION					
TOTAL	\$ 639,085	\$ 703,523	\$ 742,600	\$ 709,800	\$ 766,200

FIRE DEPARTMENT

The Fire Department is responsible for protecting our residents and visitors from the ravages of fire and other disasters, whether natural or manmade.

FIRE DEPARTMENT MISSION

The preservation of lives and property.

FIRE DEPARTMENT DIVISIONS

Fire – Provides fire inspections, fire prevention, fire suppression, public education, emergency medical service, and emergency management coordination.

FIRE DEPARTMENT 2015 GOALS

- * To provide superior fire & EMS response services to the community
- * To provide the highest level of customer service to the community and to other departments within the City
- * Continue striving for service excellence by ensuring members receive superior fire & EMS training
- * Continue employee development efforts by providing management and leadership training for all members
- * Continue to provide life saving public education programs within West University Place
- * Continue developing and promoting the Community Emergency Response Team (CERT) Program
- * Enhance fire and life safety inspection efforts to ensure commercial occupancies are properly maintained through the enforcement of adopted codes and ordinances

FIRE DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 23 (2014 authorized full-time employees – 23).
- * Total budget - \$3,019,200 (2014 total budget - \$2,696,280).

FIRE DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
Fire					
Personnel	\$ 2,282,483	\$ 2,522,122	\$ 2,241,680	\$ 2,278,451	\$ 2,419,600
Operating charges	348,595	325,892	411,100	413,200	579,300
Capital	46,225	93,699	43,500	40,000	20,300
Total	2,677,302	2,941,713	2,696,280	2,731,651	3,019,200
Total Department	\$ 2,677,302	\$ 2,941,713	\$ 2,696,280	\$ 2,731,651	\$ 3,019,200

Fire Department Staffing Schedule

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Fire Department					
Fire Chief	III	1	1	105,236	157,854
Fire Marshal/Assistant Chief	113	1	1	85,585	128,377
Fire Captain	F-4	3	3	84,072	100,887
Fire Lieutenant	F-3	3	3	72,478	100,019
Firefighter/Paramedic	F-1	15	15	53,150	73,347
Total Fire Department		23	23		

FIRE DEPARTMENT

Fire Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 1,498,367	\$ 1,666,384	\$ 1,516,580	1,470,340	1,564,700
OVERTIME	117,611	126,571	100,000	199,917	180,000
LONGEVITY	13,803	13,897	16,700	16,700	14,700
HEALTH & DENTAL	250,295	250,306	273,000	245,873	292,900
TMRS	170,270	178,053	164,500	171,715	182,900
FICA	120,188	133,311	121,000	125,844	134,600
WORKERS COMPENSATION	21,082	24,185	23,500	21,473	23,500
ALLOWANCES	8,880	10,009	8,900	8,621	8,900
OTHER BENEFITS	80,980	116,905	15,300	15,768	14,900
EMPLOYEE RELATIONS	1,007	2,501	2,200	2,200	2,500
PERSONNEL	2,282,483	2,522,122	2,241,680	2,278,451	2,419,600
OFFICE SUPPLIES	3,093	3,119	3,000	3,000	3,000
OPERATING SUPPLIES	32,071	35,354	42,000	42,000	42,000
FUEL	14,384	12,824	13,600	12,000	13,000
EQUIPMENT MAINTENANCE	15,149	14,840	16,000	16,000	16,000
VEHICLE MAINTENANCE	18,711	19,465	18,000	32,000	20,000
COMMUNICATION	189	309	500	500	500
PROFESSIONAL DUES	3,919	3,206	4,800	4,800	4,800
PUBLICATIONS	1,099	1,407	1,500	1,500	1,500
TRAVEL & TRAINING	18,655	24,245	26,000	26,000	26,000
OTHER CONTRACTED SERVICES	27,591	40,176	52,600	42,100	32,300
COMMUNITY RELATIONS	3,444	3,642	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	35,292	32,004	34,000	34,000	159,000
OPERATING	348,595	325,892	411,100	413,200	579,300
FURNITURE & EQUIP <\$5000	325	-	-	-	-
TRUCKS	18,997	-	-	-	-
OTHER EQUIPMENT	26,904	93,699	43,500	40,000	20,300
CAPITAL	46,225	93,699	43,500	40,000	20,300
FIRE DIVISION TOTAL	\$ 2,677,302	\$ 2,941,713	\$ 2,696,280	\$ 2,731,651	\$ 3,019,200

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for the City's civil engineering, utility and internal maintenance services. This diverse department encompasses planning, maintaining streets and drainage, enforcing building codes, and maintaining city vehicles.

PUBLIC WORKS DEPARTMENT MISSION

To maintain the City's streets at a level consistent with a modern urban area; maintain the City's drainage system to maximize storm water removal consistent with the system's design; maintain the City's fleet of motor vehicles to the highest standards of safety and efficiency; and enforce the City's building, plumbing, and electrical codes to ensure the construction and maintenance of safe residential and commercial structures.

PUBLIC WORKS DEPARTMENT DIVISIONS

Administration – Provides management and leadership for the entire Department's Divisions and is responsible for contract administration and managing the City's Capital Improvement Program. (2015 Budget - \$398,600)

Development Services – Enforces the City's building, plumbing and electrical codes to ensure the construction and maintenance of safe residential and commercial structures. (2015 Budget - \$439,900)

Streets & Drainage – Maintains the City's streets and storm water drainage system. (2015 Budget - \$220,800)

Facilities Management – Maintains the City's buildings and related equipment. (2015 Budget - \$625,600)

General Services – Provides fleet maintenance service and maintains the City's traffic control systems. (2015 Budget - \$621,400)

Planning – Enforces the City's zoning ordinances. (2015 Budget - \$394,100)

PUBLIC WORKS DEPARTMENT 2015 GOALS

- * Continue monitoring and reporting of neighboring agencies infrastructure reconstruction projects to minimize disruptive impact on West U.
- * Continue to support City efforts for acquisition of the necessary mitigation for the College Ave/Bellaire Blvd Improvement Project.
- * Review ordinances regarding noise and parking nuisances and propose revisions where necessary and practical.
- * Continue to enhance City owned property acquisitions to be ready and available to maximize their benefit to the City (Westpark and Ruffino Hills).
- * Continue funding sources for major equipment replacement and "Pay as you go" Capital Improvement Projects.

PUBLIC WORKS DEPARTMENT 2015 GOALS (cont'd)

- * Continue to refine the Comprehensive Policy and Procedure Manuals for maintenance divisions.
- * Implement citywide anti-idling policy for city vehicles.
- * Continue to maintain current certifications, licenses and continuing education requirements for staff.
- * Each inspector shall work towards obtaining one additional ICC certification annually.
- * Work to develop tree preservation regulations that focus on the preservation of canopy coverage and site conditions versus preservation of individual trees.
- * Work to develop non-residential zoning regulations that encourage the highest and best use of a property, through a comprehensive review and study (with assistance from a third party consultant) of the non-residential zoning and development regulations.
- * Continue to develop and refine code compliance procedures for non-compliant and substandard structures.
- * Continue to monitor and review conditions and the need for rehabilitation of Ruskin Street, West College and other streets in Priority Areas 1, 2, and 3; this will include Buffalo Speedway. Continue to maintain these roadways while developing a plan to provide for roadway replacement as well as funding necessary for the replacement.
- * Implement new vehicle maintenance software.
- * Continue inspection programs to ensure compliance with MUTCD minimum retro reflectivity levels for regulatory signs.
- * Continue enhancements to the equipment replacement guidelines for major mechanical equipment.
- * Continue implementation of software management program for inventory, work orders and preventative maintenance.
- * Develop a succession and management oversight program.

PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 19 (2014 authorized full-time employees – 19)
- * Total budget - \$2,700,400 (2014 total budget - \$2,671,062)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
<i>Public Works Administration</i>					
Personnel	\$ 306,541	\$ 315,397	\$ 331,460	\$ 234,512	\$ 247,800
Operating charges	218,794	209,230	129,900	142,000	150,800
Capital	-	11,169	-	-	-
Total	525,335	535,796	461,360	376,512	398,600
<i>Development Services</i>					
Personnel	376,368	390,261	392,900	349,815	406,500
Operating charges	19,325	16,188	23,747	20,050	33,400
Capital	-	-	-	-	-
Total	395,693	406,449	416,647	369,865	439,900
<i>Streets & Drainage</i>					
Personnel	97,482	134,473	124,650	118,193	125,000
Operating charges	113,235	91,919	89,550	99,750	95,800
Total	210,717	226,392	214,200	217,943	220,800
<i>Facilities Management</i>					
Personnel	173,729	177,300	181,550	167,020	181,200
Operating charges	450,732	355,896	449,700	449,400	444,400
Capital	45,955	13,313	1,600	1,600	-
Total	670,416	546,510	632,850	618,020	625,600
<i>General Services</i>					
Personnel	363,980	392,675	406,270	360,650	420,100
Operating charges	259,657	184,727	188,500	186,600	193,300
<i>Planning</i>					
Personnel	250,952	206,513	261,230	189,476	265,700
Operating charges	57,247	137,308	72,205	70,550	126,600
Capital	-	-	1,800	1,800	1,800
Total	308,199	343,821	335,235	261,826	394,100
<i>Total Department</i>	\$ 2,770,422	\$ 2,671,798	\$ 2,671,062	\$ 2,407,416	\$ 2,700,400

Public Works Staffing Schedule (General Fund)

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
Public Works					
Public Works Administration					
Asst. City Manager\Public Works Dir	IV	1	1	110,498	165,787
Administrative Assistant	205	-	1	39,641	55,497
Secretary	203	1	-	32,176	45,046
Development Services					
Chief Building Official	112	1	1	81,098	121,647
Building Inspector	206	2	2	44,315	62,041
Permit Technician	204	2	2	35,908	50,272
Operations					
Maintenance Worker III	204	1	1	35,908	50,272
Maintenance Worker I	202	1	1	30,162	42,226
Facilities Management					
Facilities Maintenance Mgr	111	1	1	68,513	102,769
Facilities Maintenance Tech	205	1	1	39,641	55,497
General Services					
Asst Director - Public Works	113	1	1	85,585	128,377
Lead Traffic Technician	206	1	1	44,315	62,041
Lead Mechanic	207	-	1	49,920	69,887
Crew Leader	205	1	-	39,641	55,497
Mechanic	204	1	1	35,908	50,272
Traffic Technician	203	1	1	32,176	45,046
Planning					
City Planner	112	1	1	81,098	121,647
Code Enforcement/ACO	205	1	1	39,641	55,497
Planning Assistant	204	1	-	35,908	50,272
Total Public Works		19	18		

PUBLIC WORKS DEPARTMENT

Public Works Administration Division Line Item

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 223,230	\$ 232,140	\$ 240,860	\$ 168,417	\$ 179,900
OVERTIME	1,959	2,073	2,000	1,114	3,000
LONGEVITY	1,865	1,625	2,300	1,000	1,200
HEALTH & DENTAL	20,710	17,222	30,100	13,628	16,000
TMRS	24,297	23,788	25,300	25,300	19,800
FICA	16,145	16,831	18,200	13,332	14,100
WORKERS COMPENSATION	416	624	700	383	400
ALLOWANCES	6,840	6,897	6,900	6,641	6,900
OTHER BENEFITS	8,067	9,719	2,000	1,597	1,400
EMPLOYEE RELATIONS	3,011	4,477	3,100	3,100	5,100
PERSONNEL	306,541	315,397	331,460	234,512	247,800
OFFICE SUPPLIES	8,216	9,825	11,000	10,000	11,000
OPERATING SUPPLIES	2,840	1,014	500	1,000	1,200
EQUIPMENT MAINTENANCE	2,063	412	1,500	1,000	1,000
COMMUNICATION	219	427	1,000	1,000	1,000
ELECTRIC SERVICE	-	7,932	15,000	8,800	8,800
CONSULTANTS	45,936	22,133	15,000	30,000	30,000
EQUIPMENT LEASE/RENTAL	7,028	7,329	6,800	7,000	7,200
PROFESSIONAL DUES	1,977	2,381	1,500	2,000	2,100
PUBLICATIONS	-	-	-	500	-
TRAVEL & TRAINING	4,032	3,364	3,000	4,000	8,500
OTHER CONTRACTED SERVICES	460	1,232	1,000	3,000	11,000
TRANSFER TO CAPITAL RESERVE FUND	-	-	15,000	15,000	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	145,500	153,000	57,600	57,700	68,000
OPERATING	218,794	209,230	129,900	142,000	150,800
FURNITURE & EQUIP <\$5000	-	11,169	-	-	-
CAPITAL	-	11,169	-	-	-
PUBLIC WORKS ADMINISTRATION DIVISION TOTAL	\$ 525,335	\$ 535,796	\$ 461,360	\$ 376,512	\$ 398,600

PUBLIC WORKS DEPARTMENT

Development Services Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 270,520	\$ 278,316	\$ 293,100	\$ 259,112	\$ 275,200
PART-TIME WAGES	-	-	-	3,900	-
OVERTIME	2,376	4,310	4,000	4,042	3,000
LONGEVITY	2,030	2,330	2,100	2,100	2,600
HEALTH & DENTAL	33,817	32,022	34,200	27,325	41,900
TMRS	28,773	28,127	30,400	30,400	56,000
FICA	20,918	21,676	22,400	17,305	21,500
WORKERS COMPENSATION	929	1,066	1,200	829	1,100
ALLOWANCES	2,040	2,057	2,100	1,896	2,100
OTHER BENEFITS	14,916	20,322	3,100	2,806	3,100
EMPLOYEE RELATIONS	50	35	300	100	-
PERSONNEL	376,368	390,261	392,900	349,815	406,500
OFFICE SUPPLIES	950	1,612	1,500	1,500	1,000
OPERATING SUPPLIES	3,041	2,317	5,400	3,000	3,400
FUEL	-	-	1,300	1,700	1,800
EQUIPMENT MAINTENANCE	-	-	-	-	-
VEHICLE MAINTENANCE	-	-	1,900	1,900	2,200
COMMUNICATION	663	740	1,500	1,000	1,000
EQUIPMENT LEASE/RENTAL	1,490	1,513	1,500	1,500	1,800
PROFESSIONAL DUES	831	1,517	747	700	800
PUBLICATIONS	2,718	-	500	250	500
TRAVEL & TRAINING	2,973	3,007	4,000	3,000	4,600
OTHER CONTRACTED SERVICES	-	21	600	600	10,700
COMMUNITY RELATIONS	250	457	300	400	1,100
TRANSFER TO VEHICLE REPLACEMENT FUND	6,408	5,004	4,500	4,500	4,500
OPERATING	19,325	16,188	23,747	20,050	33,400
DEVELOPMENT SERVICES					
DIVISION TOTAL	\$ 395,693	\$ 406,449	\$ 416,647	\$ 369,865	\$ 439,900

PUBLIC WORKS DEPARTMENT

Streets & Drainage Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 56,028	\$ 76,525	\$ 78,850	\$ 74,656	\$ 78,000
ON CALL	2,460	3,512	3,800	3,524	3,800
OVERTIME	11,818	13,212	10,000	9,099	10,000
LONGEVITY	280	415	600	600	700
HEALTH & DENTAL	8,012	11,461	12,300	11,280	13,300
TMRS	7,339	9,187	9,000	9,000	9,200
FICA	5,367	7,142	6,700	6,695	6,800
WORKERS COMPENSATION	1,380	1,995	2,000	1,893	2,000
OTHER BENEFITS	4,762	11,026	1,200	1,246	1,200
EMPLOYEE RELATIONS	35	-	200	200	-
PERSONNEL	97,482	134,473	124,650	118,193	125,000
OPERATING SUPPLIES	1,372	1,329	1,000	1,000	1,000
FUEL	1,317	3,229	3,800	4,000	4,500
EQUIPMENT MAINTENANCE	425	-	500	500	500
DRAINAGE MAINTENANCE	20,299	32,295	18,000	18,000	18,000
STREET MAINTENANCE	46,301	36,395	45,000	55,000	47,500
COMMUNICATION	-	-	2,000	2,000	1,500
COMMUNITY RELATIONS	-	-	1,000	1,000	2,000
TRANSFER TO VEHICLE REPLACEMENT FUND	8,616	8,004	8,000	8,000	8,000
OPERATING	113,235	91,919	89,550	99,750	95,800
STREETS & DRAINAGE DIVISION TOTAL	\$ 210,717	\$ 226,392	\$ 214,200	\$ 217,943	\$ 220,800

PUBLIC WORKS DEPARTMENT

Facility Maintenance Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 111,222	\$ 115,295	\$ 119,050	\$ 112,657	\$ 120,600
ON CALL	953	2,729	2,800	2,687	2,800
OVERTIME	4,528	3,493	5,000	2,770	4,000
LONGEVITY	425	545	700	700	800
HEALTH & DENTAL	25,923	23,267	26,000	20,510	24,100
TMRS	12,389	12,164	12,700	12,700	13,200
FICA	8,580	8,998	9,300	8,888	9,600
WORKERS COMPENSATION	2,424	2,687	2,600	2,642	2,700
ALLOWANCES	2,040	2,057	2,100	1,981	2,100
OTHER BENEFITS	5,246	6,065	1,300	1,385	1,300
PERSONNEL	173,729	177,300	181,550	167,020	181,200
OFFICE SUPPLIES	71	160	200	200	200
OPERATING SUPPLIES	1,292	901	4,000	2,500	4,000
FUEL	5,541	2,972	1,300	1,500	1,500
EMERGENCY GENERATOR FUEL	10,851	8,419	-	-	-
EQUIPMENT MAINTENANCE	40,985	41,994	52,000	52,000	55,000
VEHICLE MAINTENANCE	-	-	2,600	2,600	2,600
BUILDING & GROUNDS MAINTENANCE	61,493	53,679	67,000	67,000	62,000
TRAVEL & TRAINING	4,503	3,965	5,500	5,500	5,400
OTHER CONTRACTED SERVICES	316,456	232,985	295,300	296,300	292,000
TRANSFER TO VEHICLE REPLACEMENT FUND	9,216	9,996	9,500	9,500	8,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	11,300	11,300	12,700
OPERATING	450,732	355,896	449,700	449,400	444,400
OTHER EQUIPMENT	1,475	1,503	1,600	1,600	-
OTHER CONSTRUCTION COSTS	44,480	11,810	-	-	-
CAPITAL	45,955	13,313	1,600	1,600	-
FACILITY MAINTENANCE TOTAL	\$ 670,416	\$ 546,510	\$ 632,850	\$ 618,020	\$ 625,600

PUBLIC WORKS DEPARTMENT

General Services Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 233,663	\$ 247,532	\$ 264,670	\$ 237,003	\$ 269,500
PART-TIME WAGES	-	-	-	-	-
ON CALL	3,270	10,236	11,200	10,427	11,200
OVERTIME	8,600	7,764	8,000	6,204	8,000
LONGEVITY	1,694	1,825	1,700	1,550	2,100
HEALTH & DENTAL	47,913	50,510	63,000	48,420	67,400
TMRS	27,733	26,423	27,700	27,700	29,200
FICA	19,508	19,709	20,300	17,988	21,400
WORKERS COMPENSATION	4,347	11,616	4,200	5,809	6,200
ALLOWANCES	2,040	2,057	2,100	1,981	2,000
OTHER BENEFITS	14,625	14,681	3,100	2,990	3,100
EMPLOYEE RELATIONS	587	324	300	578	-
PERSONNEL	363,980	392,675	406,270	360,650	420,100
OFFICE SUPPLIES	736	176	600	600	600
OPERATING SUPPLIES	10,717	9,726	12,900	11,500	12,000
FUEL	73,846	7,184	5,000	9,000	9,900
EQUIPMENT MAINTENANCE	8,900	6,496	3,900	5,900	4,900
VEHICLE MAINTENANCE	45,116	45,627	11,500	11,500	10,300
TRAFFIC CONTROL MAINTENANCE	29,974	29,531	30,500	29,000	31,000
COMMUNICATION	-	-	2,000	2,000	-
ELECTRIC SERVICE	-	5,033	8,000	5,700	5,700
NATURAL GAS SERVICE	-	-	-	-	700
EQUIPMENT LEASE/RENTAL	774	780	800	800	800
PROFESSIONAL DUES	2,255	2,199	3,400	2,800	4,100
PUBLICATIONS	-	572	500	400	500
COMMUNITY RELATIONS	2,584	990	2,000	2,000	6,800
TRANSFER TO VEHICLE REPLACEMENT FUND	47,916	51,996	33,500	33,500	32,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	29,400	29,400	28,500
OPERATING	259,657	184,727	188,500	186,600	193,300
FURNITURE & EQUIP <\$5000	1,925	8,600	8,800	8,800	-
OTHER EQUIPMENT	34,500	25,447	3,200	3,200	-
CONSTRUCTION COSTS	-	1,381	4,000	4,000	8,000
CAPITAL	36,425	35,428	16,000	16,000	8,000
GENERAL SERVICES DIVISION TOTAL	\$ 660,062	\$ 612,831	\$ 610,770	\$ 563,250	\$ 621,400

PUBLIC WORKS DEPARTMENT

Planning Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 181,023	\$ 151,839	\$ 192,570	\$ 131,897	\$ 188,900
PART-TIME WAGES	-	-	1,260	5,724	1,300
OVERTIME	4,365	165	2,500	500	2,000
LONGEVITY	1,815	1,995	2,200	1,400	1,500
HEALTH & DENTAL	20,638	14,257	24,500	16,345	33,200
TMRS	19,573	15,210	20,000	20,000	20,200
FICA	14,006	11,650	14,700	10,167	14,900
WORKERS COMPENSATION	345	1,034	400	504	600
ALLOWANCES	1,200	1,210	1,200	1,165	1,200
OTHER BENEFITS	7,961	9,153	1,900	1,774	1,900
EMPLOYEE RELATIONS	25	-	-	-	-
PERSONNEL	250,952	206,513	261,230	189,476	265,700
OFFICE SUPPLIES	1,046	369	3,800	2,200	600
OPERATING SUPPLIES	2,587	3,967	2,925	2,800	4,700
FUEL	-	2,848	3,800	4,000	4,200
CONSULTANTS	-	-	-	-	30,000
VEHICLE MAINTENANCE	7	-	500	2,800	1,600
COMMUNICATION	2,460	3,602	5,130	4,000	4,500
ELECTRIC SERVICE	-	392	1,500	800	800
PROFESSIONAL DUES	706	199	1,000	1,000	1,000
PUBLICATIONS	105	-	1,000	700	-
TRAVEL & TRAINING	1,960	775	1,750	1,750	3,400
OTHER CONTRACTED SERVICES	42,976	44,155	45,300	45,000	68,500
COMMUNITY RELATIONS	193	-	-	-	1,800
OPERATING	57,247	137,308	72,205	70,550	126,600
FURNITURE & EQUIP <\$5000	-	-	1,800	1,800	1,800
CAPITAL	-	-	1,800	1,800	1,800
PLANNING DIVISION TOTAL	\$ 308,199	\$ 343,821	\$ 335,235	\$ 261,826	\$ 394,100

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for operating and maintaining the West University Place Recreation Center, the Colonial Park Pool, the Community Building/Senior Center, the Scout House and seven (7) municipal parks and playgrounds. The department also is responsible for planning, implementing and evaluating a variety of recreational/leisure activities and special events for all ages.

PARKS AND RECREATION DEPARTMENT MISSION

The West University Place Parks and Recreation Department team offers quality programs, facilities and services that encourage community participation and promotes fun, physical activity and growth, in a safe and wholesome environment

PARKS AND RECREATION DEPARTMENT DIVISIONS

P&R Administration – Provides management and leadership for the Department's divisions. (2015 Budget - \$568,035)

Senior Services – Provides transportation, leisure and social services for the senior citizens of West University Place. (2015 Budget - \$306,100)

Recreation Center – Cost center for the operation of the pool and recreation facilities at the West University Place Recreation Center. (2015 Budget - \$1,312,975)

Parks Management – (Formerly Facilities Maintenance) - Maintains the City's parks and landscaping. (2015 Budget - \$565,460)

Colonial Park Pool – Operation of the pool at Colonial Park. (2015 Budget - \$395,520)

PARKS AND RECREATION DEPARTMENT 2015 GOALS

- * Completion of the 2015 WUP Parks Master Plan.
- * Develop and distribute a Parks & Facilities Sponsorship Catalog.
- * Continue the Summer Park Maintenance and Recreation Division Intern program.
- * Finalize the Auden Streetscape Designs, specifically the portion between University and Rice Blvd.
- * Continue the parks and medians beautification projects that were launched in 2014, to include more color beds, improved irrigation and additional facility landscapes.
- * Implement a weekend parks maintenance schedule to insure regular trash removal and equipment maintenance within the parks system.
- * Continue efforts in forming a Youth Council to assist staff in developing and implementing programs and activities for WUP junior high and high school age students.

PARKS AND RECREATION DEPARTMENT 2015 GOALS (cont'd)

- * Continue appointing sub-committees of the Parks Board, Senior Board and Friends Board to assist staff in the ongoing efforts to achieve excellence in customer service, program and activity planning, identifying development needs in parks and recreational facilities and in being the conduit for citizen feedback to staff.
- * Generate \$1,500,000.00 in revenue in 2015 through fee-based leisure program offerings, recreational facilities membership sales, Friends fundraising efforts and facility rentals.
- * Continue efforts in growing the number of residents who participate in the Senior Services Divisions leisure program offerings, with active support from both the Good Neighbor Team and the Senior Board.
- * Continue to offer cross-generational activities at both the Senior Center and the Recreation Center in an effort to offer the active/adventure programs and special events that our older adult population prefers.
- * Partner with the Friends of West University Place Parks in facilitating the following fundraising projects:
 - Fathers & Flashlights
 - Park Lovers Ball
 - Park Paver Program
 - Stork Program
- * Continue to develop active partnerships with area agencies and organizations that will improve the overall quality of life for older residents through leisure programming, transportation services and social services referrals.
- * Continue to work with the Administration and IT Departments in the area of growing and promoting the citywide social networking initiatives.
- * Continue our recruiting, hiring, training and retention efforts for the Recreation Division's year-around and seasonal part-time positions of Lifeguard, Swim Instructors and Recreation Attendants, Park Maintenance personnel and the Senior Services Division part-time positions of Rental Caretaker and Senior Driver.
- * Investigate opportunities for increasing the number of citizen rentals of the Community Building and Senior Center facility.

PARKS AND RECREATION DEPARTMENT BUDGET HIGHLIGHTS

- * Authorized full-time employees – 12 (2014 authorized full-time employees – 11)
- * Total budget - \$3,148,090. (2014 total budget - \$2,989,925)

PARKS & RECREATION DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
<i>P&R Administration</i>					
Personnel	\$ 337,719	\$ 336,689	\$ 338,250	\$ 320,800	\$ 361,700
Operating charges	338,708	206,865	163,800	183,160	206,335
Total	676,428	543,554	502,050	503,960	568,035
<i>Senior Services</i>					
Personnel	174,066	175,729	181,515	167,472	186,500
Operating charges	72,818	71,767	105,500	104,800	119,600
Total	246,884	247,496	287,015	272,272	306,100
<i>Recreation Center</i>					
Personnel	430,356	469,710	526,145	474,516	507,080
Operating charges	415,815	727,093	716,000	716,900	750,865
Capital	-	-	-	-	55,030
Total	846,171	1,196,803	1,242,145	1,191,416	1,312,975
<i>Parks Management</i>					
Personnel	116,156	127,821	167,915	166,607	182,760
Operating charges	249,844	259,046	382,800	385,700	382,700
Total	366,001	386,867	550,715	552,307	565,460
<i>Colonial Park</i>					
Personnel	141,394	144,199	186,400	184,400	176,500
Operating charges	85,478	250,041	221,600	221,700	219,020
Total	226,872	394,240	408,000	406,100	395,520
<i>Total Department</i>	\$ 2,362,355	\$ 2,768,960	\$ 2,989,925	\$ 2,926,055	\$ 3,148,090

Parks and Recreation Department Staffing Schedule

POSITION	GRADE	2014 BUDGET	2015 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Parks and Recreation</i>					
<i>Community Building</i>					
Parks and Recreation Director	III	1	1	105,236	157,854
Assistant Parks & Recreation Director					
Director	112	1	1	81,098	121,647
Executive Director FWUP	109	1	1	58,326	81,657
<i>Senior Services</i>					
Senior Services Manager	110	1	1	62,059	86,882
Recreation Specialist	205	1	1	39,641	55,497
<i>Recreation Center</i>					
Recreation Manager	111	1	1	68,513	102,769
Assistant Recreation Mgr	206	1	1	44,315	62,041
Recreation Specialist	205	2	2	39,641	55,497
<i>Facility Maintenance</i>					
Park Maintenance Supervisor	207	1	1	49,920	69,887
Parks Technician	201	1	2	28,398	39,578
<i>Total Parks and Recreation Department</i>		11	12		

PARKS AND RECREATION DEPARTMENT

Parks and Recreation Administration Division Line

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 240,263	\$ 230,467	\$ 250,850	\$ 235,208	\$ 266,200
PART-TIME WAGES	590	8,308	-	-	-
OVERTIME	1,062	-	-	-	-
LONGEVITY	1,610	1,730	2,600	2,600	2,800
HEALTH & DENTAL	29,415	26,417	28,100	26,178	30,800
TMRS	26,229	24,447	25,800	25,800	28,800
FICA	17,971	17,658	18,500	18,162	20,600
WORKERS COMPENSATION	502	2,644	500	900	600
ALLOWANCES	8,880	8,954	8,900	8,621	8,900
OTHER BENEFITS	10,031	14,927	2,000	2,331	2,000
EMPLOYEE RELATIONS	1,167	1,135	1,000	1,000	1,000
PERSONNEL	337,719	336,689	338,250	320,800	361,700
OFFICE SUPPLIES	1,578	1,312	1,100	1,100	1,000
OPERATING SUPPLIES	3,884	2,111	2,800	2,735	2,735
EQUIPMENT MAINTENANCE	456	-	-	-	-
BUILDING & GROUNDS MAINTENANCE	695	12,517	-	-	-
SWIMMING POOL MAINTENANCE	-	644	-	-	-
COMMUNICATION	22,216	22,586	22,700	27,000	23,000
ELECTRIC SERVICE	-	11,980	20,000	15,000	15,000
NATURAL GAS SERVICE	-	-	-	-	500
EQUIPMENT LEASE/RENTAL	2,992	3,378	3,500	3,500	4,000
TRAVEL & TRAINING	3,925	4,807	4,700	4,700	6,000
TRI-SPORTS	80,000	80,000	80,000	100,000	120,000
COMMUNITY RELATIONS	2,498	3,548	3,000	3,000	3,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	218,100	61,404	23,200	23,200	28,100
OPERATING	338,708	206,865	163,800	183,160	206,335
PARKS AND RECREATION ADMINISTRATION DIVISION TOTAL	\$ 676,428	\$ 543,554	\$ 502,050	\$ 503,960	\$ 568,035

PARKS AND RECREATION DEPARTMENT

Senior Services Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 105,708	\$ 108,308	\$ 114,115	\$ 104,929	\$ 111,700
PART-TIME WAGES	24,680	24,503	26,000	23,918	31,000
OVERTIME	1,223	962	1,000	570	1,000
LONGEVITY	570	630	900	900	1,300
HEALTH & DENTAL	14,970	14,132	15,100	13,950	16,400
TMRS	11,166	10,750	11,600	11,600	11,800
FICA	9,842	9,779	10,600	9,362	11,000
WORKERS COMPENSATION	673	623	900	881	1,000
OTHER BENEFITS	5,234	6,043	1,300	1,362	1,300
PERSONNEL	174,066	175,729	181,515	167,472	186,500
OFFICE SUPPLIES	1,088	556	1,200	1,200	1,000
OPERATING SUPPLIES	4,152	4,743	5,500	3,600	5,500
FUEL	7,842	3,774	3,800	2,500	2,500
VEHICLE MAINTENANCE	-	-	1,400	1,400	2,200
COMMUNICATION	6,443	6,055	6,300	6,300	8,000
ELECTRIC SERVICE	-	-	-	-	-
EQUIPMENT LEASE/RENTAL	785	818	1,200	1,000	1,200
PROFESSIONAL DUES	349	70	300	300	300
TRAVEL & TRAINING	1,904	1,683	1,900	1,900	2,000
INSTRUCTOR FEES	25,448	28,356	26,300	29,000	32,000
COMMUNITY RELATIONS	13,189	14,021	13,000	13,000	18,000
BOARDS AND COMMITTEES	4,058	3,687	4,000	4,000	4,000
TRANSFER TO VEHICLE REPLACEMENT FUND	7,560	8,004	9,000	9,000	8,700
SENIOR SERVICES DIVISION TOTAL	\$ 246,884	\$ 247,496	\$ 287,015	\$ 272,272	\$ 306,100

PARKS AND RECREATION DEPARTMENT

Recreation Center Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 174,571	\$ 194,176	\$ 204,045	\$ 187,961	\$ 206,300
PART-TIME WAGES	162,705	176,905	211,000	191,105	201,000
ON CALL	1,530	1,002	1,700	1,113	1,700
OVERTIME	4,045	4,631	6,600	5,741	9,800
LONGEVITY	850	1,005	1,300	1,300	1,600
HEALTH & DENTAL	25,834	23,838	35,100	22,942	27,100
TMRS	19,068	19,990	21,600	21,600	12,800
FICA	26,057	29,661	31,800	29,507	32,100
WORKERS COMPENSATION	1,357	2,746	6,400	7,197	8,100
ALLOWANCES	4,077	4,114	4,100	3,961	4,080
OTHER BENEFITS	10,262	11,642	2,500	2,089	2,500
PERSONNEL	430,356	469,710	526,145	474,516	507,080
OFFICE SUPPLIES	2,708	4,759	4,800	4,800	5,240
OPERATING SUPPLIES	48,218	53,154	59,900	59,700	57,830
TREATMENT CHEMICALS	12,173	13,705	12,900	14,000	14,000
EQUIPMENT MAINTENANCE	15,508	10,748	32,700	32,700	9,630
SWIMMING POOL MAINTENANCE	35,584	17,069	27,900	27,900	26,675
COMMUNICATION	1,435	1,275	2,200	2,400	2,400
ELECTRIC SERVICE	-	97,995	150,000	150,000	132,000
NATURAL GAS SERVICE	-	-	-	-	22,000
EQUIPMENT LEASE/RENTAL	6,634	6,813	7,100	7,100	7,800
PROFESSIONAL DUES	990	920	1,300	1,300	1,470
TRAVEL & TRAINING	4,919	6,631	9,000	9,000	12,610
INSTRUCTOR FEES	287,647	311,622	308,800	308,500	354,410
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	202,404	99,400	99,500	104,800
FURNITURE & EQUIP <\$5000	-	-	-	-	55,030
CAPITAL	-	-	-	-	55,030
RECREATION CENTER DIVISION					
TOTAL	\$ 846,171	\$ 1,196,803	\$ 1,242,145	\$ 1,191,416	\$ 1,312,975

PARKS AND RECREATION DEPARTMENT

Parks Maintenance Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 67,873	\$ 77,239	\$ 92,315	\$ 81,864	\$ 120,600
PART-TIME WAGES	5,382	3,620	30,100	38,946	5,800
ON CALL	1,455	1,377	1,800	1,518	1,800
OVERTIME	2,286	1,962	2,300	2,400	2,260
LONGEVITY	345	175	700	400	400
HEALTH & DENTAL	19,229	20,497	21,600	19,967	23,400
TMRS	7,489	7,610	7,900	8,692	12,200
FICA	5,662	6,209	6,300	8,348	9,900
WORKERS COMPENSATION	1,229	2,305	1,600	2,029	2,500
ALLOWANCES	128	1,210	2,100	1,165	2,100
OTHER BENEFITS	5,077	5,617	1,200	1,278	1,800
PERSONNEL	116,156	127,821	167,915	166,607	182,760
OFFICE SUPPLIES	195	309	300	300	300
OPERATING SUPPLIES	3,496	2,588	2,500	2,500	3,000
FUEL	-	3,045	3,800	5,500	6,000
EQUIPMENT MAINTENANCE	633	589	800	800	1,300
VEHICLE MAINTENANCE	-	-	1,200	2,500	2,000
BUILDING & GROUNDS MAINTENANCE	159,229	107,812	129,800	129,800	130,000
COMMUNICATION	7	46	-	-	-
ELECTRIC SERVICE	-	20,667	30,000	30,000	22,000
NATURAL GAS SERVICE	-	-	-	-	2,000
TRAVEL & TRAINING	2,135	3,194	3,600	3,500	4,000
OTHER CONTRACTED SERVICES	77,898	90,000	189,400	189,400	189,000
TRANSFER TO CAPITAL PROJECT FUND	-	23,800	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	6,252	6,996	8,500	8,500	8,300
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	12,900	12,900	14,800
TRUCKS	-	-	5,000	-	-
	-	-	5,000	-	-
PARKS MAINTENANCE DIVISION TOTAL	\$ 366,001	\$ 386,867	\$ 555,715	\$ 552,307	\$ 565,460

PARKS AND RECREATION DEPARTMENT

Colonial Park Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
PART-TIME WAGES	\$ 129,821	\$ 132,602	\$ 170,000	\$ 168,500	\$ 161,000
FICA	9,930	9,592	13,100	13,000	12,400
WORKERS COMPENSATION	1,658	1,876	3,300	2,900	3,100
PERSONNEL	141,394	144,199	186,400	184,400	176,500
OFFICE SUPPLIES	435	1,284	1,500	1,500	2,060
OPERATING SUPPLIES	13,310	10,686	11,300	11,300	30,720
TREATMENT CHEMICALS	12,644	17,483	15,400	15,400	17,510
EQUIPMENT MAINTENANCE	3,838	3,468	3,000	3,000	3,000
SWIMMING POOL MAINTENANCE	54,226	56,250	90,000	90,000	57,210
COMMUNICATION	341	70	1,500	1,500	1,100
ELECTRIC SERVICE	-	48,831	40,000	40,000	40,000
NATURAL GAS SERVICE	-	-	-	-	6,000
EQUIPMENT LEASE/RENTAL	685	773	1,000	1,000	820
TRANSFER TO TECHNOLOGY					
MANAGEMENT FUND	-	104,196	57,900	58,000	60,600
COLONIAL PARK DIVISION TOTAL	\$ 226,872	\$ 394,240	\$ 408,000	\$ 406,100	\$ 395,520

GENERAL FUND

Transfers

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
TRANSFER FROM WATER & SEWER FUND	\$ 1,250,004	\$ 1,250,004	\$ 725,000	\$ 725,000	\$ 725,000
TRANSFER FROM SOLID WASTE FUND	309,996	309,996	310,000	310,000	310,000
TRANSFERS IN	\$ 1,560,000	\$ 1,560,000	\$ 1,035,000	\$ 1,035,000	\$ 1,035,000
TRANSFER TO CAPITAL RESERVE FUND	\$ 243,679	\$ 200,004	\$ 200,000	\$ 200,000	\$ 79,300
TRANSFER TO EQUIPMENT REPLACEMENT FUND	60,000	84,996	-	-	-
TRANSFERS OUT	\$ 303,679	\$ 285,000	\$ 200,000	\$ 200,000	\$ 79,300

The Debt Service Fund is established by ordinances authorizing the issuance of general obligation bonds. These same ordinances call for levying an *ad valorem* (property) tax to provide the funds to pay the principal and interest due on the City's general obligation bonds and certificates of obligation. In simpler terms, the Fund accounts for the repayment of borrowed money and the payment of interest that lenders charge the City to borrow.

The City of West University Place uses debt financing to fund large capital investments. Streets, drainage, water and wastewater systems are all constructed with borrowed funds. The Debt Service Fund does not finance all of the City's bonded debt service. The Water and Sewer Fund also provides funds to repay debt. Funding the 2015 debt service payments requires an *ad valorem* tax rate of \$.16823 per \$100 of assessed value in tax year 2014, a decrease of 5.32% or \$0.00946 per \$100.

In 2015, the Debt Service Fund will pay \$8,117,000 of debt service and fiscal agent fees, an increase of \$7,000 from 2014. This slight increase is due to the changes in the principal and interest amounts and refinancing of certain maturities of the existing tax supported debt. In September 2010, City Council authorized the refunding of a portion of the outstanding debt obligations of the City, namely the Waterworks and Sewer System Revenue Bonds, Series 2001A, Waterworks and Sewer System Revenue Bonds, Series 2001B, and the Permanent Improvement and Refunding Bonds, Series 2002. In November 2011, the City Council authorized the refunding of a portion of the outstanding debt obligations of the City, specifically another portion of the Permanent Improvement and Refunding Bonds, Series 2002. The debt was refunded as general obligation debt to take advantage of better interest rates than revenue bond debt were experiencing. The debt service on the 2010 Refunding Bonds that is directly associated with the revenue bonds is funded by a transfer from the Water and Sewer Fund. On April 9, 2013, the City issued \$16,360,000 of permanent improvement refunding bonds, series 2013 for the purpose of partially refunding the permanent improvement refunding bonds, series 2005. This resulted in a savings over the life of the bonds of approximately 1.26 million.

The City Charter limits the City's bonded debt to no more than 5% of the assessed property values. Since the projected assessed value for the City for tax year 2014 is \$4.82 billion, the current debt limit under this provision is \$241.2million. As of December 31, 2014, the City will owe a total of \$63.525 million to bondholders for all existing outstanding principal. Of this total, the Debt Service Fund, using property taxes, will provide \$58.445 million. The funding for the remaining debt is generated from user fees in the Water and Sewer Fund.

The most recent Standard and Poor's Investor Services bond ratings for West University Place's General Obligation Bonds were that agency's highest rating, AAA. Relative stability in assessed values, the political stability of the community, and the underlying strength in the Houston Area economy have kept the City's credit ratings high despite its significant debt load.

FUTURE ACTIVITY

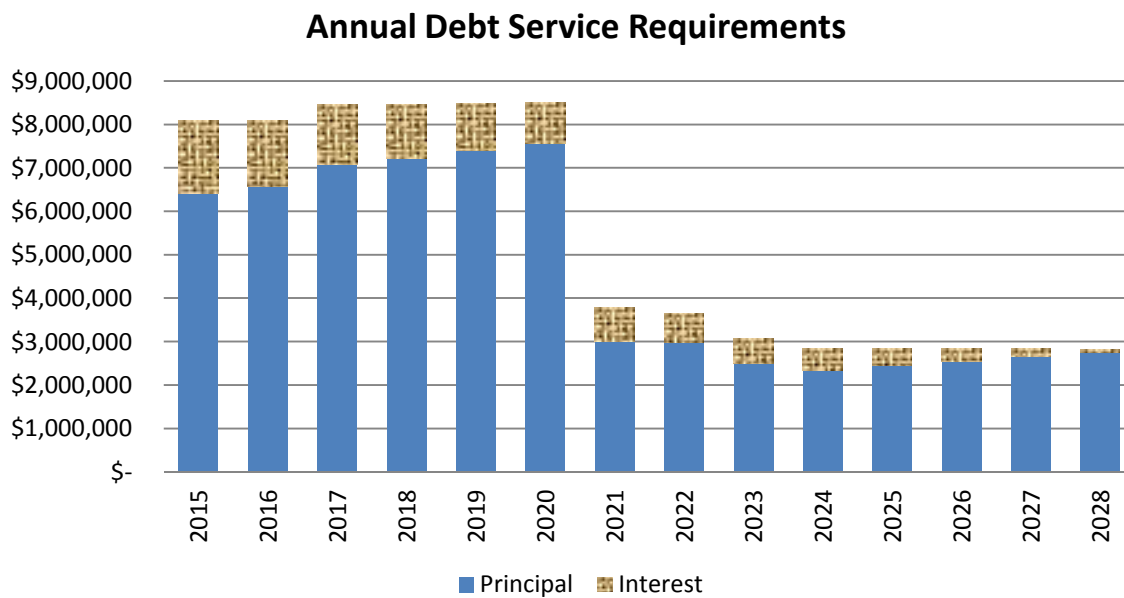
Annual debt service on the current outstanding bonds will reach a maximum of \$8.5 million in 2020 when the outstanding bonds issued prior to 2009 will be retired. During the recent period of historically low interest rates, the City refunded all bonds that were available for refunding, significantly reducing interest that the City had to pay. With most outstanding bonds at interest rates close to the current market, future refundings will be rare.

CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
SCHEDULE OF FISCAL YEAR 2015 REQUIREMENTS

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2015	Principal & Interest Requirements for 2015			Principal Outstanding December 31, 2015
				Principal	Interest	Total	
2001	Certificates of Obligation	\$ 3,325,000	\$ 1,670,000	\$ 525,000	\$ 61,930	\$ 586,930	\$ 1,145,000
2005	Permanent Improvement						
	Refunding	25,075,000	2,535,000	2,535,000	66,544	2,601,544	-
2009	Permanent Improvement &						
	Refunding	11,740,000	9,615,000	505,000	377,488	882,488	9,110,000
2009	Certificates of Obligation	1,295,000	1,155,000	45,000	46,019	91,019	1,110,000
2010	Permanent Improvement	5,000,000	4,910,000	75,000	181,100	256,100	4,835,000
2010	Certificates of Obligation	6,900,000	6,720,000	105,000	248,013	353,013	6,615,000
2010A	Certificates of Obligation	1,660,000	1,355,000	80,000	46,000	126,000	1,275,000
2010	Permanent Improvement						
	Refunding	11,145,000	7,900,000	1,055,000	232,200	1,287,200	6,845,000
2011	Certificates of Obligation	910,000	850,000	20,000	18,625	38,625	830,000
2011	Permanent Improvement						
	Refunding	4,790,000	2,735,000	655,000	60,300	715,300	2,080,000
2012	Permanent Improvement						
	Refunding	8,555,000	8,145,000	390,000	159,000	549,000	7,755,000
2013	Permanent Improvement						
	Refunding	16,360,000	15,935,000	430,000	179,688	609,688	15,505,000
			\$ 63,525,000	\$ 6,420,000	\$ 1,676,905	\$ 8,096,905	\$ 57,105,000

**CITY OF WEST UNIVERSITY PLACE
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2015**

Fiscal Year	Principal	Interest Due 2/1	Interest Due 8/1	Interest	Total
2015	6,420,000	893,267	783,638	1,676,905	8,096,905
2016	6,580,000	783,638	730,083	1,513,721	8,093,721
2017	7,075,000	730,083	660,956	1,391,039	8,466,039
2018	7,230,000	660,956	584,533	1,245,489	8,475,489
2019	7,405,000	584,533	505,778	1,090,311	8,495,311
2020	7,575,000	505,778	421,747	927,525	8,502,525
2021	2,995,000	421,747	368,241	789,988	3,784,988
2022	2,980,000	368,241	313,150	681,391	3,661,391
2023	2,500,000	313,150	267,263	580,413	3,080,413
2024	2,345,000	267,263	219,163	486,425	2,831,425
2025	2,445,000	219,163	167,750	386,913	2,831,913
2026	2,550,000	167,750	114,125	281,875	2,831,875
2027	2,660,000	114,125	58,175	172,300	2,832,300
2028	2,765,000	58,175	-	58,175	2,823,175
	\$ 63,525,000	\$ 6,087,868	\$ 5,194,601	\$ 11,282,468	\$ 74,807,468



The Water and Sewer Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Water and Sewer Fund accounts for the revenue, expenditures and transfers associated with the operation of the water and wastewater systems. User fees finance the systems and their services.

The Water and Sewer Fund (W&S Fund) budget is similar to the General Fund budget in that it is prepared using the modified accrual basis of accounting. Revenues are recognized when they are earned, because they are considered measurable and available to finance current operations. Expenditures are recognized when they are incurred. Debt service is recognized when paid.

In terms of revenue, the W&S Fund produces less than half the revenues generated in the General Fund. In spite of its smaller revenue base, the W&S Fund's impact in the community may well exceed the impact of the General Fund. Often the initial operation of a City is its water utility and, in many cases, the reason for incorporating a City is the need for clean, safe drinking water and the sanitary disposal of wastewater. Water and sewer systems are capital-intensive and expensive to construct. Operating costs are insignificant when compared to expenditures made to acquire and repair other capital assets.

In order for the W&S Fund to be self-supporting, the water and sewer service fees must reflect both the cost of operations and the cost of capital, or else the system will deteriorate. Typically, the cost of capital is reflected in the water and sewer rates by charging a rate sufficient to cover the operating costs plus the debt service costs associated with major capital maintenance.

FUND FINANCIAL ACTIVITY:

2014 Financial Activity: W&S Fund gross revenues are expected to be \$7.5 million, slightly below the budget of \$7.6 million.

The City of Houston has not indicated the amount of the annual surface water contract rates; therefore, no water or sewer rate increases are included in this budget. When the rate increase is announced after this budget adoption, we will adjust the rates at which we bill our customers to cover any impact a rate increase from the City of Houston may have on our cost of operations.

Operating expenditures in 2014 are expected to be approximately \$4.2 million, which is slightly below 2014 budget appropriations of \$4.4 million. Debt service, administrative cost and a transfer to the Capital Project Fund adds \$4.4 million more to total expenditures. Altogether, W&S Fund 2014 expenditures are expected to total approximately \$8.6 million.

The 2015 Budget. The 2015 Budget anticipates total Water and Sewer Utility Fund revenues of approximately \$7.6 million.

System operations, including the Utility Billing division, are appropriated at \$8.2 million, including \$1.25 million transferred to the General Fund to reimburse for costs it incurs on behalf of the W&S Fund and a \$1,200,000 transfer to the Water & Sewer Capital Projects Fund to cash fund necessary capital projects.

Debt Service for 2015 is \$1,226,650 (principal, interest and fiscal agent fees) on outstanding revenue bonds. Portions of the 2001-A and 2001-B Revenue Bonds were refunded in September 2010, effectively lowering the annual debt service requirements for the W&S Fund. The total debt service for the remaining bonds will steadily decrease from a high of \$1.2 million in 2020 to \$985,080 at the final payment on February 1, 2022.

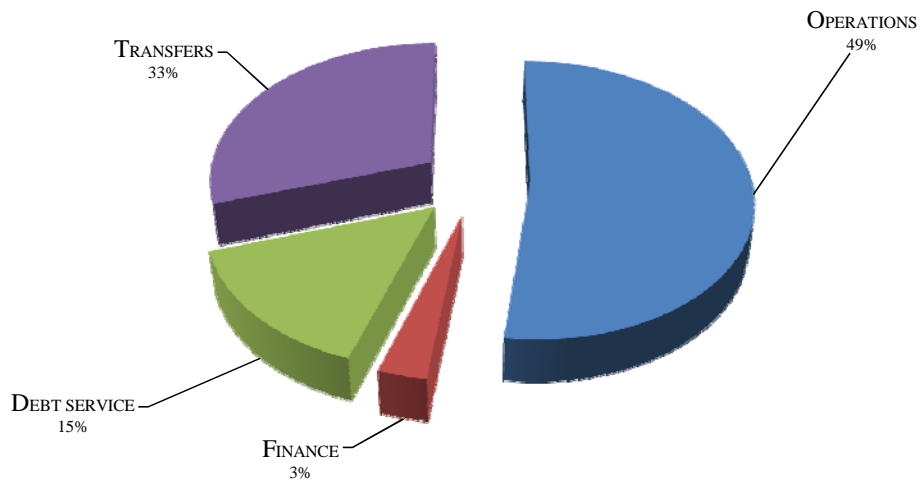
For the Future. The Water and Sewer Utility Fund is the most difficult of all of the City's funds to predict. Water usage can vary dramatically with the weather. All projections and budgets are based on averages and likely to differ considerably from actual results. Most costs also vary as revenues fluctuate, but are generally expected to increase about 4% a year for the next five years. While much of the system's delivery and collection infrastructure is new, some key components are aging dramatically: Lift stations, elevated towers and water wells all will need major overhauls in the foreseeable future.

Anticipated rate increases from the City of Houston will require additional rate increases to keep pace with the City of Houston's rate increase for treated water. Future rate increases may be required to fund capital projects that were not considered part of the City's previous infrastructure replacement program.

WATER AND SEWER UTILITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
WATER SERVICE	\$ 5,036,973	\$ 5,099,856	\$ 5,084,990	\$ 5,105,000	\$ 5,102,410
SEWER SERVICE	2,365,792	2,376,613	2,382,000	2,251,700	2,314,200
PENALTIES	85,013	70,030	75,000	75,000	75,000
CONNECTION FEE	64,251	70,165	58,000	58,000	58,000
EARNINGS ON INVESTMENTS	5,240	3,888	4,300	2,000	2,000
MISCELLANEOUS	20,675	6,570	6,000	4,000	5,000
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	831,956	110,473	-	-	-
TOTAL REVENUE	8,409,899	7,737,595	7,610,290	7,495,700	7,556,610
EXPENDITURES BY DEPARTMENT:					
DEBT SERVICE	1,389,007	1,454,802	1,229,185	1,229,190	1,226,650
FINANCE	247,183	231,366	232,030	259,552	254,860
PUBLIC WORKS	4,001,719	3,720,427	4,193,695	3,916,861	4,274,140
TRANSFER TO GENERAL FUND	1,250,004	1,250,004	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	699,996	1,899,996	1,900,000	1,900,000	1,200,000
TOTAL EXPENDITURES	7,587,909	8,556,595	8,804,910	8,555,603	8,205,650
NET REVENUES (EXPENDITURES)	821,990	(819,000)	(1,194,620)	(1,059,903)	(649,040)
BEGINNING FUND BALANCE	2,495,516	3,317,506	2,758,364	2,498,506	1,438,602
ENDING FUND BALANCE	\$ 3,317,506	\$ 2,498,506	\$ 1,563,744	\$ 1,438,602	\$ 789,562

2015 Budget by Department

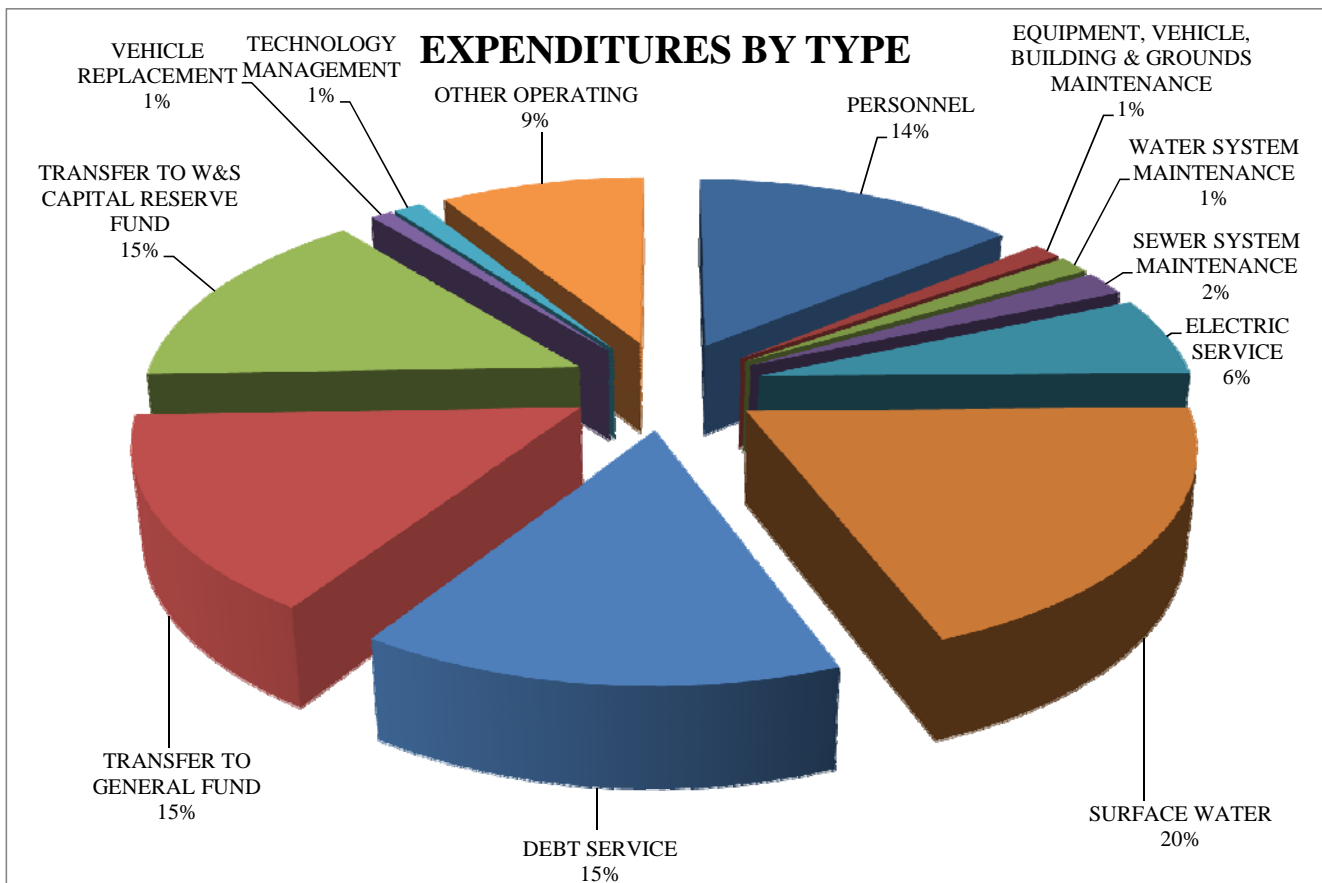


WATER AND SEWER UTILITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
WATER SERVICE	\$ 5,036,973	\$ 5,099,856	\$ 5,084,990	\$ 5,105,000	\$ 5,102,410
SEWER SERVICE	2,365,792	2,376,613	2,382,000	2,251,700	2,314,200
PENALTIES	85,013	70,030	75,000	75,000	75,000
CONNECTION FEE	64,251	70,165	58,000	58,000	58,000
EARNINGS ON INVESTMENTS	5,240	3,888	4,300	2,000	2,000
MISCELLANEOUS	20,675	6,570	6,000	4,000	5,000
TRANSFER FROM WATER & SEWER CAPITAL PROJECTS FUND	831,956	110,473	-	-	-
TOTAL REVENUE	8,409,899	7,737,595	7,610,290	7,495,700	7,556,610
EXPENDITURES:					
REGULAR WAGES	648,914	666,668	713,655	577,806	718,000
ON CALL	12,652	12,656	14,400	12,194	12,740
OVERTIME	87,619	108,287	80,000	83,969	80,000
LONGEVITY	7,365	8,014	9,200	9,281	8,160
HEALTH & DENTAL	131,503	114,379	137,500	105,872	159,900
TMRS	79,188	78,577	81,000	81,000	84,100
FICA	55,796	59,217	59,600	48,890	61,700
WORKERS COMPENSATION	9,795	17,526	11,400	9,838	11,600
ALLOWANCES	5,695	6,171	4,500	4,667	6,200
OTHER BENEFITS	36,304	40,791	8,700	7,786	8,700
EMPLOYEE RELATIONS	977	1,371	1,700	1,700	1,700
OFFICE SUPPLIES	2,100	2,583	2,000	2,000	2,200
OPERATING SUPPLIES	35,493	31,572	24,300	20,000	23,500
FUEL	20,909	17,845	18,600	15,000	17,900
TREATMENT CHEMICALS	44,251	61,873	75,220	82,000	87,000
EQUIPMENT MAINTENANCE	48,753	67,837	13,700	25,000	35,300
VEHICLE MAINTENANCE	24,253	16,379	22,600	27,500	22,900
BUILDING & GROUNDS MAINTENANCE	157,151	37,252	73,737	73,740	43,500
WATER SYSTEM MAINTENANCE	152,233	109,149	111,000	111,000	115,500
SEWER SYSTEM MAINTENANCE	152,306	109,787	141,000	141,000	156,000
COMMUNICATION	51,431	21,432	54,000	52,400	52,400
ELECTRIC SERVICE	404,231	465,204	530,000	510,000	505,500
SURFACE WATER	1,456,937	1,314,971	1,583,000	1,500,000	1,600,000
NATURAL GAS SERVICE	397	315	500	500	500
EQUIPMENT LEASE/RENTAL	2,892	768	5,600	5,600	5,600
PROFESSIONAL DUES	80	1,159	1,800	1,800	2,100
PUBLICATIONS	-	93	-	-	-
TRAVEL & TRAINING	21,018	28,752	25,550	25,600	26,000
SLUDGE REMOVAL	57,826	48,294	62,000	62,000	62,000
OTHER CONTRACTED SERVICES	286,616	293,403	272,700	307,700	297,900
COMMUNITY RELATIONS	6,032	5,094	13,000	13,000	15,000
FURNITURE & EQUIP <\$5000	739	2,275	3,000	3,000	3,000
OTHER EQUIPMENT	55,112	-	98,263	98,270	130,000
BOND PRINCIPAL	865,000	875,004	675,000	675,000	695,000
INTEREST ON BONDS	213,795	187,836	172,185	172,190	144,350
FISCAL AGENT FEES	1,000	1,500	3,500	3,500	3,500
ISSUANCE COSTS	7,363	7,362	-	-	-
TRANSFER TO DEBT SERVICE FUND	301,848	383,100	378,500	378,500	383,800
TRANSFER TO GENERAL FUND	1,250,004	1,250,004	1,250,000	1,250,000	1,250,000
TRANSFER TO WATER & SEWER CAPITAL PROJECTS	699,996	1,899,996	1,900,000	1,900,000	1,200,000

**WATER AND SEWER UTILITY FUND
STATEMENT OF REVENUES AND EXPENDTURES**

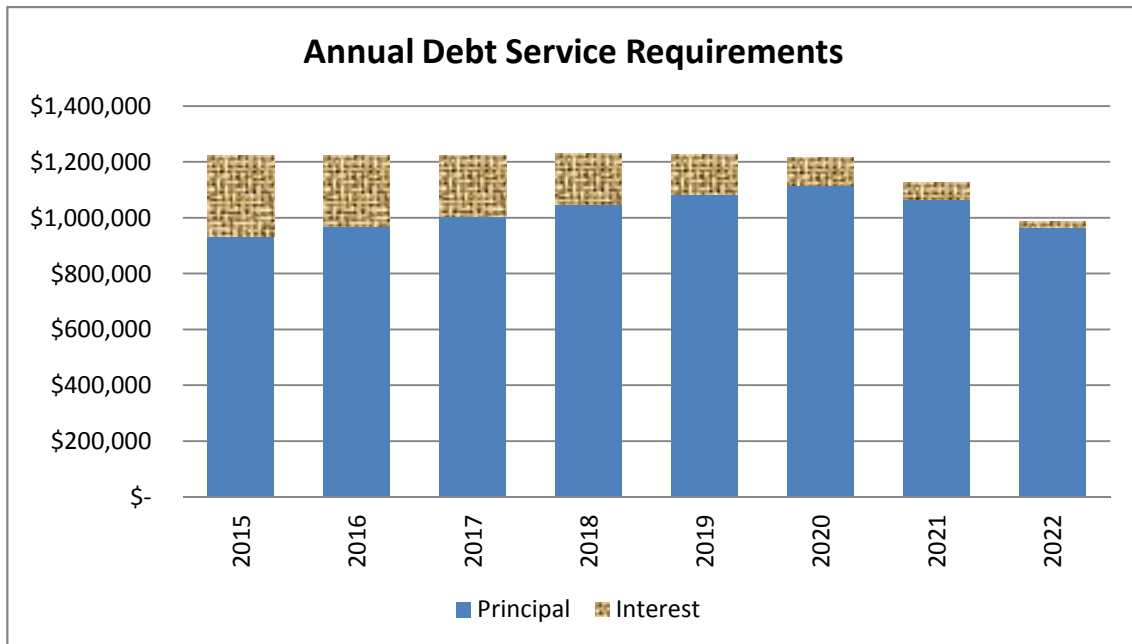
Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
TRANSFER TO VEHICLE REPLACEMENT FUND	70,836	74,004	80,000	80,000	74,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	121,500	128,100	92,500	76,300	98,400
TOTAL EXPENDITURES	7,587,909	8,556,595	8,804,910	8,555,603	8,205,650
NET REVENUES (EXPENDITURES)	821,990	(819,000)	(1,194,620)	(1,059,903)	(649,040)
BEGINNING FUND BALANCE	2,495,516	3,317,506	2,758,364	2,498,506	1,438,602
ENDING FUND BALANCE	\$ 3,317,506	\$ 2,498,506	\$ 1,563,744	\$ 1,438,602	\$ 789,562



**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
PRINCIPAL AND INTEREST REQUIREMENTS
As of January 1, 2015**

Fiscal Year	Principal *	Interest Due 2/1 *	Interest Due 8/1 *	Interest	Total
2015	935,000	152,443	135,708	288,151	1,223,151
2016	970,000	135,708	118,758	254,466	1,224,466
2017	1,005,000	118,758	101,593	220,351	1,225,351
2018	1,050,000	101,593	80,188	181,781	1,231,781
2019	1,085,000	80,188	61,413	141,601	1,226,601
2020	1,115,000	61,413	42,121	103,534	1,218,534
2021	1,065,000	42,121	20,080	62,201	1,127,201
2022	965,000	20,080	-	20,080	985,080
	\$ 8,190,000	\$ 712,304	\$ 559,861	\$ 1,272,165	\$ 9,462,165

* Includes amount transferred to General Debt Service Fund for W&S portion of 2010 Permanent Improvement Refunding Bonds.



**CITY OF WEST UNIVERSITY PLACE
WATER & SEWER DEBT SERVICE
SCHEDULE OF FISCAL YEAR 2015 REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding January 1, 2015	Principal & Interest Requirements for 2015			Principal Outstanding December 31, 2015
				Principal	Interest	Total	
2005	Revenue Refunding Bonds	28,140,000	3,785,000	695,000	144,351	839,351	3,090,000
			\$ 3,785,000	\$ 695,000	\$ 144,351	\$ 839,351	\$ 3,090,000
2010	Perm Improv Refunding Bonds (W&S Portion)*		4,405,000	240,000	143,800	383,800	4,165,000
			\$ 8,190,000	\$ 935,000	\$ 288,151	\$ 1,223,151	\$ 7,255,000

* Portion of debt is transferred to General Debt Service Fund

FINANCE DEPARTMENT (W&S FUND)

The Finance Department responsibilities include billing and collection of West University Place's water, sewer, solid waste, Direct Link and other miscellaneous charges included on the customer's utility bill.

FINANCE DEPARTMENT MISSION (W&S FUND)

To provide timely and accurate billing to citizens in accordance with the City's Code of Ordinances.

FINANCE DEPARTMENT DIVISION (W&S FUND)

Utility Billing – Bills and collections fees associated with the City's water and sewer systems, solid waste and Direct Link. (2015 Budget \$254,860)

FINANCE DEPARTMENT (W&S FUND) 2015 GOALS

- * Continue utility customer service training for all Finance staff members.
- * Review and update, as necessary, all utility billing financial processes.
- * Implementation of Citizen Access portion of Innoprise software package to give customers direct access to their utility account transactions.
- * Review Utility Confidentiality process to ensure West U is compliant with customer privacy requirements.

FINANCE DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 2 (2014 authorized full-time employees – 2)
- * Total budget - \$254,860 (2014 total budget - \$232,030)

FINANCE DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
<i>Utility Billing & Customer Service</i>					
Personnel	\$ 139,438	\$ 145,971	\$ 146,430	\$ 138,952	\$ 146,860
Operating charges	107,006	83,120	82,600	117,600	105,000
Capital	739	2,275	3,000	3,000	3,000
Total	247,183	231,366	232,030	259,552	254,860
<i>Total Department</i>	\$ 247,183	\$ 231,366	\$ 232,030	\$ 259,552	\$ 254,860

Finance Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Finance - Utility Billing</i>					
Sr. Customer Service Representative	207	1	1	49,920	69,887
Accounting Specialist	204	1	1	35,908	50,272
<i>Total Finance (W&S Fund)</i>		2	2		

**WATER AND SEWER FUND
FINANCE DEPARTMENT**

Finance Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 91,176	\$ 97,695	\$ 100,430	\$ 95,452	\$ 100,400
ON CALL	-	1,457	1,300	750	-
OVERTIME	11,684	9,401	10,000	9,591	10,000
LONGEVITY	525	645	800	800	960
HEALTH & DENTAL	12,047	11,483	12,300	11,285	13,300
TMRS	10,741	10,702	11,200	11,200	11,600
FICA	7,851	8,295	8,300	7,751	8,500
WORKERS COMPENSATION	176	207	300	300	300
OTHER BENEFITS	5,199	5,897	1,300	1,323	1,300
EMPLOYEE RELATIONS	39	190	500	500	500
PERSONNEL	139,438	145,971	146,430	138,952	146,860
OFFICE SUPPLIES	842	994	1,000	1,000	1,000
EQUIPMENT MAINTENANCE	-	2,000	-	-	-
COMMUNICATION	47,941	21,432	45,600	45,600	45,600
EQUIPMENT LEASE/RENTAL	2,187	-	4,000	4,000	4,000
PUBLICATIONS	-	93	-	-	-
TRAVEL & TRAINING	-	7,390	2,000	2,000	2,000
OTHER CONTRACTED SERVICES	56,037	51,211	30,000	65,000	52,400
OPERATIONS	107,006	83,120	82,600	117,600	105,000
FURNITURE & EQUIP <\$5000	739	2,275	3,000	3,000	3,000
CAPITAL	739	2,275	3,000	3,000	3,000
FINANCE DIVISION TOTAL	\$ 247,183	\$ 231,366	\$ 232,030	\$ 259,552	\$ 254,860

PUBLIC WORKS DEPARTMENT (W&S FUND)

The Public Works Department responsibilities include operating West University Place's water and sewer systems.

PUBLIC WORKS DEPARTMENT MISSION (W&S FUND)

To meet the City's demand for potable water and to dispose of wastewater in compliance with state and federal regulations and environmental considerations.

PUBLIC WORKS DEPARTMENT DIVISION (W&S FUND)

Operations – Operates and maintains the City's water and sewer systems. (2014 Budget - \$4,177,395)

PUBLIC WORKS DEPARTMENT (W&S FUND) 2015 GOALS

- * Consistent with our review of the comprehensive maintenance program for water and wastewater system equipment; we continue to monitor programs and implement modifications to provide an enhanced program.
- * Continue to assess the aging mechanical components of the water and wastewater systems and modify our capital projects to replace and or upgrade any deficiencies on an annual basis.
- * Continue our program to replace iron water mains built before 1939. The operations department will perform the work with contractors providing specialized services that require expertise or equipment not available in-house. During the 2014 budget we plan to complete the replacement of 900 feet of 8 inch water main in the 5800, 5900 and 6200 blocks of Wakeforest. Equipment maintenance cost early in the year precluded the replacement of water mains during the 2013 fiscal year. These will be replaced early in 2014.
- * Continue program to remove sealant and clean construction joints. Install new joint sealant and crack sealant where needed on the older streets not replaced during the previous major infrastructure projects.
- * Complete program to replace all of the City's 6,200 water meters with radio read meters connected to a wireless network allowing for the meters to be read and monitored from the billing office.
- * Complete replacement of the two Wastewater Treatment Plant Lift Pumps. These are referred to as screw pumps due to the internal design of the mechanism being an Archimedes screw.
- * Begin a project to replace the exterior and interior coatings on the Ground Storage Tanks at the Milton Street Pump Station.

PUBLIC WORKS DEPARTMENT (W&S FUND) BUDGET HIGHLIGHTS

- * Authorized full-time employees – 12 (2014 authorized full-time employees – 12)
- * Total operations budget - \$4,274,140 (2014 total budget - \$4,193,695)
- * Purchase of surface water from the City of Houston - \$1,600,000 (2014 Budget - \$1,583,000)

PUBLIC WORKS DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
<i>W&S Fund Operations</i>					
Personnel	\$ 936,369	\$ 967,685	\$ 975,225	\$ 804,051	\$ 1,005,940
Operating charges	3,010,238	2,752,743	3,120,207	3,014,540	3,138,200
Capital	55,112	-	98,263	98,270	130,000
Total	4,001,719	3,720,427	4,193,695	3,916,861	4,274,140
<i>Total Department</i>	\$ 4,001,719	\$ 3,720,427	\$ 4,193,695	\$ 3,916,861	\$ 4,274,140

Public Works Department Staffing Schedule (W&S Fund)

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works - Operations</i>					
Operations Superintendent	112	1	1	81,098	121,647
Contract Administrator	110	1	-	62,059	86,882
Management Analyst	109	-	1	58,326	81,657
Field Services Supervisor	207	1	1	49,920	69,887
Plant Supervisor	207	1	1	49,920	69,887
Crew Leader	205	3	2	39,641	55,497
Plant Operator	204	3	3	35,908	50,272
Maintenance Worker II	203	1	-	32,176	45,046
Driver/Equipment Operator	203	1	1	32,176	45,046
Maintenance Worker I	202	-	2	30,162	42,226
<i>Total Public Works (W&S Fund)</i>		12	12		

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 557,738	\$ 568,973	\$ 613,225	\$ 482,354	\$ 617,600
ON CALL	12,652	11,199	13,100	11,444	12,740
OVERTIME	75,936	98,887	70,000	74,378	70,000
LONGEVITY	6,840	7,369	8,400	8,481	7,200
HEALTH & DENTAL	119,456	102,895	125,200	94,587	146,600
TMRS	68,446	67,875	69,800	69,800	72,500
FICA	47,945	50,923	51,300	41,139	53,200
WORKERS COMPENSATION	9,619	17,318	11,100	9,538	11,300
ALLOWANCES	5,695	6,171	4,500	4,667	6,200
OTHER BENEFITS	31,105	34,894	7,400	6,463	7,400
EMPLOYEE RELATIONS	938	1,181	1,200	1,200	1,200
PERSONNEL	936,369	967,685	975,225	804,051	1,005,940
OFFICE SUPPLIES	1,258	1,589	1,000	1,000	1,200
OPERATING SUPPLIES	35,493	31,572	24,300	20,000	23,500
FUEL	20,909	17,845	18,600	15,000	17,900
TREATMENT CHEMICALS	44,251	61,873	75,220	82,000	87,000
EQUIPMENT MAINTENANCE	48,753	65,837	13,700	25,000	35,300
VEHICLE MAINTENANCE	24,253	16,379	22,600	27,500	22,900
BUILDING & GROUNDS MAINTENANCE	157,151	37,252	73,737	73,740	43,500
WATER SYSTEM MAINTENANCE	152,233	109,149	111,000	111,000	115,500
SEWER SYSTEM MAINTENANCE	152,306	109,787	141,000	141,000	156,000
COMMUNICATION	3,490	-	8,400	6,800	6,800
ELECTRIC SERVICE	404,231	465,204	530,000	510,000	505,500
SURFACE WATER	1,456,937	1,314,971	1,583,000	1,500,000	1,600,000
NATURAL GAS SERVICE	397	315	500	500	500
EQUIPMENT LEASE/RENTAL	705	768	1,600	1,600	1,600
PROFESSIONAL DUES	80	1,159	1,800	1,800	2,100
TRAVEL & TRAINING	21,018	21,362	23,550	23,600	24,000
SLUDGE REMOVAL	57,826	48,294	62,000	62,000	62,000
OTHER CONTRACTED SERVICES	230,579	242,192	242,700	242,700	245,500

**WATER AND SEWER FUND
PUBLIC WORKS DEPARTMENT**

Operations Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
COMMUNITY RELATIONS	6,032	5,094	13,000	13,000	15,000
TRANSFER TO VEHICLE REPLACEMENT FUND	70,836	74,004	80,000	80,000	74,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	121,500	128,100	92,500	76,300	98,400
OPERATING	3,010,238	2,752,743	3,120,207	3,014,540	3,138,200
OTHER EQUIPMENT	55,112	-	98,263	98,270	130,000
CAPITAL	55,112	-	98,263	98,270	130,000
OPERATIONS DIVISION TOTAL	\$ 4,001,719	\$ 3,720,427	\$ 4,193,695	\$ 3,916,861	\$ 4,274,140

The Solid Waste Fund is an enterprise fund and, as business enterprises in the private sector, is meant to be self-supporting. The Solid Waste Fund accounts for the revenue, expenditures and transfers associated with the collection and recycling or disposal of solid waste.

Financial Activity in 2014. For the year ending December 31, 2014, the Solid Waste Fund is expected to have revenue of about \$1.4 million for solid waste services. In addition to fees for solid waste collection, the Fund is expected to realize an additional \$30,000 from the sale of recyclable materials. The demand for recyclable material fluctuates widely and typically supply rises very quickly to meet demands to drive the revenues down. For this reason, dependence on the sale of recyclable materials should not be relied upon to support operations. In 2014, the fund received a one-time transfer from the Vehicle Replacement Fund in the amount of \$198,000. This transfer was a reimbursement of the accumulation of transfers from the Solid Waste Fund for the purpose of purchasing a baler and a Chevy 2-ton dump truck. Due to the closure of the recycle center, these purchases were no longer necessary.

The direct cost of providing solid waste services in 2014, excluding transfers, is expected to be \$1.2 million. Direct costs include personnel, capital equipment, supplies and services directly related to the solid waste collection and disposal service and curbside collection of recyclable materials. Of these, the largest single cost is the fee for disposal of solid waste. Disposal fees have been relatively stable since 1998 due to a combination of factors, including recycling and relatively modest increases in dumping fees. Administration, human resources, legal services, risk management, and finance and accounting are examples of indirect costs associated with providing solid waste services. The Solid Waste Fund reimbursed the General Fund \$310,000 for these indirect costs, bringing estimated 2014 total costs of service to \$1.5 million.

The 2015 Budget.

Total expenditures are expected to be \$1.6 million with no significant changes in operations. Due to the lower than expected sales of recyclable materials, the solid waste fund deficit necessitates an increase in the solid waste collection rate of approximately 2.5%.

For the Future. In 2014, the council approved the waiver of the fund reserve requirement with the intention of reinstating that reserve over the following budget years. During the 2015 budget workshop, Council approved the permanent removal of the 10% reserve requirement stating that, in the event of a serious need, the General Fund and capital reserves would serve as the reserve for the Solid Waste Fund. The 2015 budget recommends a 2.5% increase in solid waste collection fees, leaving the fund reserve close to zero. The cost of collecting and disposing of solid waste is expected to increase each year due to higher fuel and personnel costs. Those increases as well as the fluctuating demand and price for recyclable materials necessitates additional future fee increases.

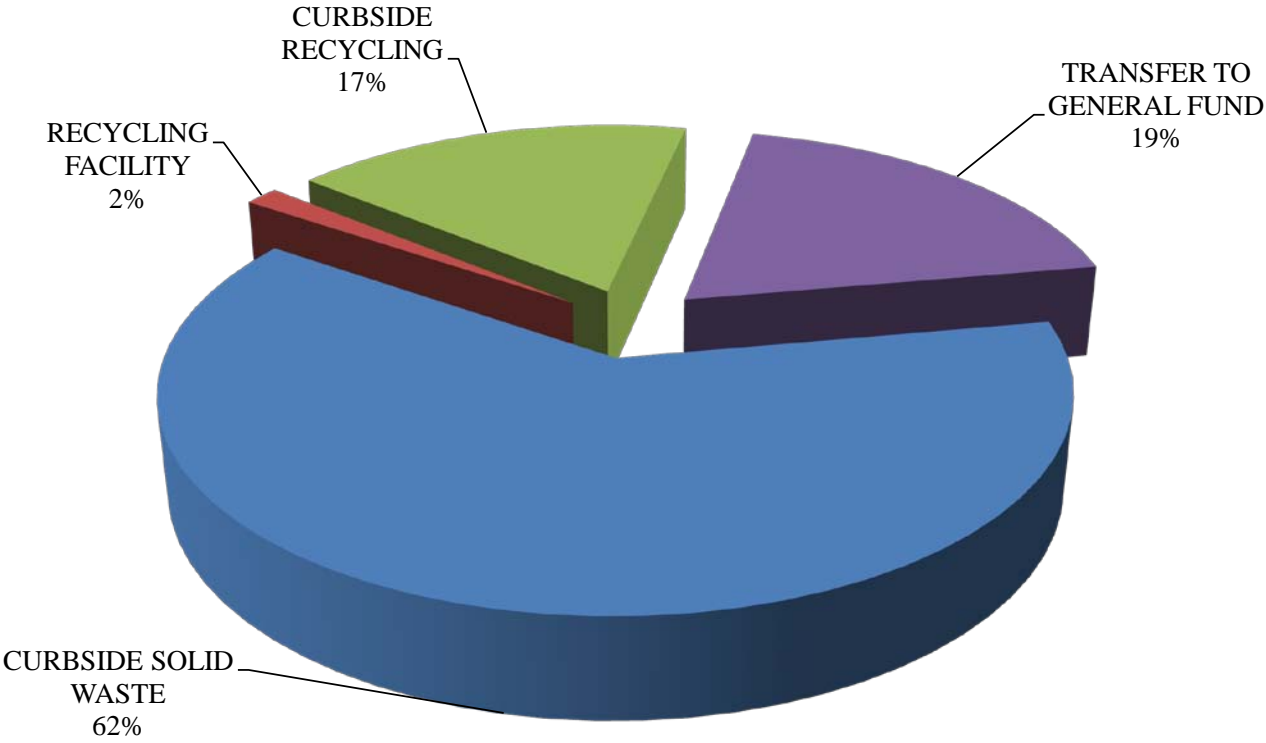
SOLID WASTE FUND**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
SOLID WASTE COLLECTION	\$ 1,276,153	\$ 1,314,576	\$ 1,437,000	\$ 1,412,090	\$ 1,448,000
SOLID WASTE SPECIAL COLLECTION	-	1,872	1,100	2,000	2,000
SALE OF RECYCLABLES	188,421	124,595	30,000	30,000	30,000
EARNINGS ON INVESTMENTS	572	31	-	-	-
RECOVERED BAD DEBT WRITEOFFS	46,962.380	-	-	-	-
MISCELLANEOUS	544	2,083	540	550	-
TRANSFER FROM VEHICLE REPLACEMENT FUND	-	-	198,000	198,000	-
ADVANCE FROM CAPITAL RESERVE FUND	-	-	(125,000)	-	-
TOTAL REVENUE	<u>1,512,652</u>	<u>1,443,157</u>	<u>1,541,640</u>	<u>1,642,640</u>	<u>1,480,000</u>
EXPENDITURES BY DIVISION:					
CURBSIDE SOLID WASTE	929,347	871,843	967,130	876,997	1,017,200
RECYCLING FACILITY	220,974	221,704	18,900	18,800	24,100
CURBSIDE RECYCLING	277,678	283,036	268,310	298,902	283,500
TRANSFER TO GENERAL FUND	309,996	309,996	310,000	310,000	310,000
TOTAL EXPENDITURES	<u>1,737,994</u>	<u>1,686,579</u>	<u>1,564,340</u>	<u>1,504,699</u>	<u>1,634,800</u>
NET REVENUES (EXPENDITURES)	(225,342)	(243,422)	(22,700)	137,941	(154,800)
BEGINNING FUND BALANCE	487,820	262,478	24,878	19,056	156,997
ENDING FUND BALANCE	<u>\$ 262,478</u>	<u>\$ 19,056</u>	<u>\$ 2,178</u>	<u>\$ 156,997</u>	<u>\$ 2,197</u>

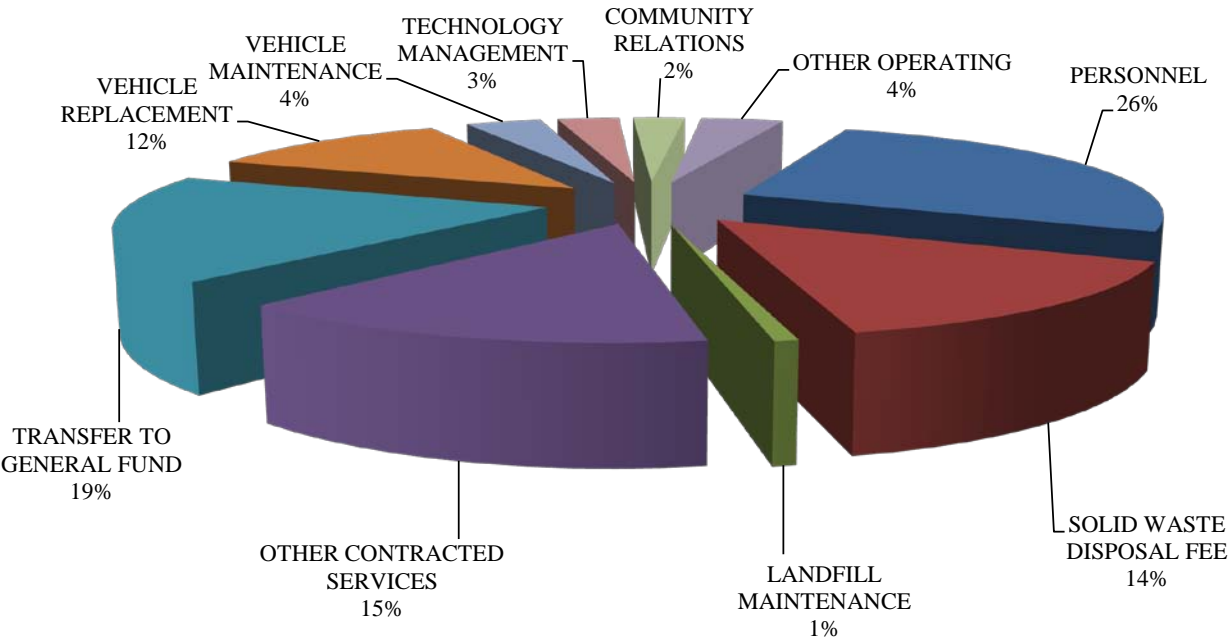
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES BY OBJECT

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
SOLID WASTE COLLECTION	\$ 1,323,115	\$ 1,314,576	\$ 1,437,000	\$ 1,412,090	\$ 1,448,000
SOLID WASTE SPECIAL COLLECTION	-	1,872	1,100	2,000	2,000
SALE OF RECYCLABLES	188,421	124,595	30,000	30,000	30,000
EARNINGS ON INVESTMENTS	572	31	-	-	-
MISCELLANEOUS	544	2,083	540	550	-
TRANSFER FROM VEHICLE REPLACEMENT FUND	-	-	198,000	198,000	-
TOTAL REVENUE	1,512,651	1,443,157	1,666,640	1,642,640	1,480,000
EXPENDITURES:					
REGULAR WAGES	309,640	318,437	257,040	246,751	264,100
PART-TIME WAGES	-	-	-	-	-
OVERTIME	20,500	13,399	8,700	13,839	33,300
LONGEVITY	2,975	2,870	3,400	3,400	3,600
HEALTH & DENTAL	77,645	66,418	49,000	51,389	57,400
TMRS	35,409	32,801	27,000	28,736	31,200
FICA	25,812	24,571	20,000	19,279	23,100
WORKERS COMPENSATION	11,521	12,227	8,700	10,579	12,800
OTHER BENEFITS	24,633	10,452	3,600	3,826	3,600
EMPLOYEE RELATIONS	1,287	684	1,700	1,200	1,200
OFFICE SUPPLIES	147	88	200	200	200
OPERATING SUPPLIES	9,909	12,363	16,100	12,800	13,000
FUEL	-	62,215	58,200	6,800	7,900
EQUIPMENT MAINTENANCE	24,153	24,754	2,100	4,500	4,300
VEHICLE MAINTENANCE	107,899	64,997	68,300	83,200	59,000
ELECTRIC SERVICE	1,612	1,807	2,500	2,000	2,000
OTHER UTILITIES	14	-	-	-	-
EQUIPMENT LEASE/RENTAL	5,464	1,611	-	-	-
PROFESSIONAL DUES	-	241	600	600	900
TRAVEL & TRAINING	587	964	4,100	4,100	6,600
SOLID WASTE DISPOSAL FEE	221,769	215,600	246,000	235,000	238,000
LANDFILL MAINTENANCE	23,611	5,920	10,000	12,000	12,000
OTHER CONTRACTED SERVICES	277,281	223,951	231,100	219,500	241,200
COMMUNITY RELATIONS	16,123	36,506	35,000	42,000	40,500
BAD DEBT EXPENSE	-	-	-	-	20,000
FURNITURE & EQUIP <\$5000	1,404	-	-	-	-
OTHER EQUIPMENT	5,960	16,626	15,000	7,000	7,000
CONSTRUCTION COSTS	13,149	3,784	-	-	2,500
TRANSFER TO GENERAL FUND	309,996	309,996	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	139,596	153,000	143,000	143,000	191,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	69,900	70,296	43,000	43,000	48,400
TOTAL EXPENDITURES	1,737,994	1,686,579	1,564,340	1,504,699	1,634,800
NET REVENUES (EXPENDITURES)	(225,343)	(243,422)	102,300	137,941	(154,800)
BEGINNING FUND BALANCE	487,820	262,477	24,878	19,056	156,997
ENDING FUND BALANCE	\$ 262,477	\$ 19,056	\$ 127,178	\$ 156,997	\$ 2,197

2015 Budget by Function



2015 Budget by Account



PUBLIC WORKS DEPARTMENT (SOLID WASTE FUND)

The Public Works Department responsibilities include collecting and recycling or disposing of solid waste in West University Place.

PUBLIC WORKS DEPARTMENT MISSION (SOLID WASTE FUND)

To provide a solid waste collection and disposal service that is effective, efficient and environmentally responsible.

PUBLIC WORKS DEPARTMENT DIVISIONS (SOLID WASTE FUND)

Curbside Solid Waste – Collects and disposes of solid waste. (2015 Budget - \$1,327,200)

Curbside Recycling – Collects and recycles recyclable waste. (2015 Budget - \$283,500)

Recycling Facility – Maintains RecyclExpress facility (2015 Budget - \$24,100)

PUBLIC WORKS DEPARTMENT 2015 GOALS (SOLID WASTE FUND)

- * Conduct daily evaluation of newly implemented route restructuring and communicate with residents on behavior modifications.
- * Evaluate green waste collection in the City.
- * Develop a more proactive education program with the Recycling and Solid Waste Reduction Board.
- * Continue succession planning and employee development.

**PUBLIC WORKS DEPARTMENT BUDGET HIGHLIGHTS
(SOLID WASTE FUND)**

- * Authorized full-time employees – 6 (2014 authorized full-time employees – 6)
- * Total budget - \$1,634,800 (2014 total budget - \$1,564,340)
- * Fees for disposal of solid waste - \$238,000 (2014 budget - \$246,000)
- * Payment to the General Fund - \$310,000 (2014 budget - \$310,000)

PUBLIC WORKS SOLID WASTE

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
<i>Curbside Solid Waste</i>					
Personnel	\$ 294,106	\$ 261,707	\$ 316,730	\$ 291,997	\$ 364,300
Operating charges	943,833	911,192	952,400	895,000	962,900
Capital	1,404	8,940	8,000	-	-
Total	1,239,343	1,181,839	1,277,130	1,186,997	1,327,200
<i>Recycling Facility</i>					
Personnel	\$ 118,591	\$ 126,362	\$ -	\$ -	\$ -
Operating charges	89,233	91,558	18,900	18,800	21,600
Capital	13,149	3,784	-	-	2,500
Total	220,974	221,704	18,900	18,800	24,100
<i>Curbside Recycling</i>					
Personnel	\$ 96,724	\$ 93,791	\$ 62,410	\$ 87,002	\$ 66,000
Operating charges	174,994	181,559	198,900	204,900	210,500
Capital	5,960	7,686	7,000	7,000	7,000
Total	277,678	283,036	268,310	298,902	283,500
<i>Total Department</i>	\$ 1,737,994	\$ 1,686,579	\$ 1,564,340	\$ 1,504,699	\$ 1,634,800

Public Works Department Staffing Schedule (Solid Waste Fund)

POSITION	GRADE	2014	2015	SALARY RANGE	
		BUDGET	BUDGET	MINIMUM	MAXIMUM
<i>Public Works</i>					
<i>Curbside Solid Waste</i>					
Crew Chief	206	1	1	44,315	62,041
Crew Leader	205	1	1	39,641	55,497
Driver/Equipment Oper	203	3	3	32,176	45,046
<i>Recycling Facility</i>					
Driver/Equipment Oper	203	-	-	31,825	44,555
<i>Curbside Recycling</i>					
Driver/Equipment Oper	203	1	1	32,176	45,046
TOTAL SOLID WASTE FUND		6	6		

PUBLIC WORKS DEPARTMENT

Curbside Solid Waste Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 176,465	\$ 173,811	\$ 214,330	\$ 188,482	\$ 222,900
OVERTIME	11,480	6,465	6,500	10,510	27,500
LONGEVITY	1,733	1,539	2,700	2,700	2,800
HEALTH & DENTAL	47,110	33,727	42,800	41,099	50,700
TMRS	20,483	17,818	22,400	22,400	26,200
FICA	14,381	13,484	16,600	14,691	19,400
WORKERS COMPENSATION	7,256	6,392	6,900	8,187	10,800
OTHER BENEFITS	14,115	8,107	3,000	2,928	3,000
EMPLOYEE RELATIONS	1,084	364	1,500	1,000	1,000
PERSONNEL	294,106	261,707	316,730	291,997	364,300
OFFICE SUPPLIES	147	88	200	200	200
OPERATING SUPPLIES	7,862	8,500	12,400	10,000	10,000
FUEL	-	47,079	49,500	-	-
EQUIPMENT MAINTENANCE	-	2,939	1,600	3,600	2,100
VEHICLE MAINTENANCE	77,521	41,391	42,800	50,900	37,800
ELECTRIC SERVICE	(182)	-	-	-	-
OTHER UTILITIES	14	-	-	-	-
PROFESSIONAL DUES	-	241	600	600	900
TRAVEL & TRAINING	587	964	4,100	4,100	6,600
SOLID WASTE DISPOSAL FEE	221,769	215,600	246,000	235,000	238,000
LANDFILL MAINTENANCE	23,611	5,920	10,000	12,000	12,000
OTHER CONTRACTED SERVICES	169,181	119,746	155,600	142,000	146,000
COMMUNITY RELATIONS	1,975	13,432	15,500	22,500	22,500
BAD DEBT EXPENSE	-	-	-	-	20,000
TRANSFER TO GENERAL FUND	309,996	309,996	310,000	310,000	310,000
TRANSFER TO VEHICLE REPLACEMENT FUND	61,452	75,000	89,000	89,000	140,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	69,900	70,296	15,100	15,100	16,800
OPERATING	943,833	911,192	952,400	895,000	962,900
FURNITURE & EQUIP <\$5000	1,404	-	-	-	-
OTHER EQUIPMENT	-	8,940	8,000	-	-
CAPITAL	1,404	8,940	8,000	-	-
GENERAL SERVICES DIVISION TOTAL	\$ 1,239,343	\$ 1,181,839	\$ 1,277,130	\$ 1,186,997	\$ 1,327,200

PUBLIC WORKS DEPARTMENT

Recycling Facility Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 69,893	\$ 79,616	\$ -	\$ -	\$ -
OVERTIME	5,646	4,593	-	-	-
LONGEVITY	335	455	-	-	-
HEALTH & DENTAL	18,939	22,504	-	-	-
TMRS	7,751	8,297	-	-	-
FICA	6,013	6,036	-	-	-
WORKERS COMPENSATION	2,470	3,337	-	-	-
OTHER BENEFITS	7,544	1,323	-	-	-
EMPLOYEE RELATIONS	-	200	-	-	-
PERSONNEL	118,591	126,362	-	-	-
OPERATING SUPPLIES	1,857	2,549	-	-	-
FUEL	-	8,254	-	-	-
EQUIPMENT MAINTENANCE	24,153	21,815	-	400	-
VEHICLE MAINTENANCE	4,394	5,255	-	-	-
ELECTRIC SERVICE	1,794	1,807	2,500	2,000	2,000
EQUIPMENT LEASE/RENTAL	5,464	1,611	-	-	-
OTHER CONTRACTED SERVICES	13,496	7,763	-	-	1,200
COMMUNITY RELATIONS	-	4,500	-	-	-
TRANSFER TO VEHICLE REPLACEMENT FUND	38,076	38,004	-	-	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	16,400	16,400	18,400
OPERATING	89,233	91,558	18,900	18,800	21,600
OTHER EQUIPMENT	-	-	-	-	-
CONSTRUCTION COSTS	13,149	3,784	-	-	2,500
CAPITAL	13,149	3,784	-	-	2,500
RECYCLING FACILITY DIVISION TOTAL	\$ 220,974	\$ 221,704	\$ 18,900	\$ 18,800	\$ 24,100

PUBLIC WORKS DEPARTMENT

Curbside Recycling Division Line Item Budget

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REGULAR WAGES	\$ 63,282	\$ 65,010	\$ 42,710	\$ 58,269	\$ 41,200
OVERTIME	3,374	2,341	2,200	3,329	5,800
LONGEVITY	907	876	700	700	800
HEALTH & DENTAL	11,596	10,187	6,200	10,290	6,700
TMRS	7,175	6,686	4,600	6,336	5,000
FICA	5,419	5,051	3,400	4,588	3,700
WORKERS COMPENSATION	1,795	2,498	1,800	2,392	2,000
OTHER BENEFITS	2,974	1,022	600	898	600
EMPLOYEE RELATIONS	203	120	200	200	200
PERSONNEL	96,724	93,791	62,410	87,002	66,000
OPERATING SUPPLIES	190	1,314	3,700	2,800	3,000
FUEL	-	6,882	8,700	6,800	7,900
EQUIPMENT MAINTENANCE	-	-	500	500	2,200
VEHICLE MAINTENANCE	25,984	18,350	25,500	32,300	21,200
OTHER CONTRACTED SERVICES	94,604	96,442	75,500	77,500	94,000
COMMUNITY RELATIONS	14,148	18,574	19,500	19,500	18,000
TRANSFER TO VEHICLE REPLACEMENT FUND	40,068	39,996	54,000	54,000	51,000
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	-	11,500	11,500	13,200
OPERATING	174,994	181,559	198,900	204,900	210,500
OTHER EQUIPMENT	5,960	7,686	7,000	7,000	7,000
CAPITAL	5,960	7,686	7,000	7,000	7,000
CURBSIDE RECYCLING DIVISION TOTAL	\$ 277,678	\$ 283,036	\$ 268,310	\$ 298,902	\$ 283,500

Internal Service Funds provide accounting and budgetary control over expenditures that are common to all funds. Furthermore, they centralize the budget authority over costs that can vary significantly from year to year. The City of West University Place has established three Internal Service Funds:

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund provides a systematic approach to accumulating the funds needed for employee benefits. Each City operating fund contributes to the Employee Benefit Fund on the basis of the estimated cost of each employee benefit.

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF), formerly called the Equipment Replacement Fund, finances the purchase of rolling stock routinely used in providing the City's services. Trucks, automobiles, tractors, trailers, ambulances and vans are examples of the types of equipment this fund finances for other funds. Each City Department makes contributions to the VRF based on the estimated life and replacement cost of the vehicles it uses. The VRF makes purchases when a combination of age and repair cost indicates that the item has reached the end of its service life.

TECHNOLOGY MANAGEMENT FUND

The management and funding of the City's technology is accounted for in the Technology Management Fund. Technology is integral to the City's ability to provide efficient and necessary services to citizens. The cost of implementing new technology and maintaining the City's existing computer hardware, software and networks has grown into a major expenditure. The Technology Fund was created to centralize those expenditures, consolidate the management of the resources needed to maintain existing information technology systems, and to deploy new solutions.

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) is a new fund that began in 2011. The seed funding comes from a transfer from the excess General Fund reserves. The ERF finances the purchase of equipment routinely used in providing the City's services. The ERF will operate in the same manner as the VRF in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the machine has reached the end of its service life.

EMPLOYEE BENEFIT FUND

The Employee Benefit Fund facilitates accounting and oversight for the cost of health care, Worker Compensation, dental plans, employee tuition, and other benefits.

2014 Financial Activity

The City's Employee Benefit Fund revenue is anticipated to be at \$2.4 million to fund employee benefits and the administrative costs of providing those benefits. Charges to Operating Funds are expected to be \$2.0 million and the balance of \$0.4 million comes from employee/retiree contributions and other miscellaneous earnings. Expenditures are expected to be \$1.98 million, below appropriations, primarily due to lower than expected tuition reimbursements, software licenses and wellness program costs.

2015 Budget

Charges to Operating funds in the amount of \$2.1 million plus \$0.4 million from employee/retiree contributions and other miscellaneous earnings are budgeted. Expenditures are expected to be \$2.5 million, a 2.1% increase from the 2014 budgeted expenditures. This net increase is due primarily to an increase in medical premiums and a decrease in software expenditures and consultants fees for the comprehensive compensation study conducted in 2014. Medical premiums are expected to increase approximately 10% on October 1.

EMPLOYEE BENEFIT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
CHARGES TO OPERATING FUNDS:					
ER - HEALTH	\$ 1,117,705	\$ 1,000,891	\$ 1,254,000	\$ 1,329,000	\$ 1,429,000
ER - DENTAL	48,741	50,110	52,500	60,000	60,000
ER - LIFE	22,609	20,524	23,000	22,000	22,000
ER - DISABILITY	17,867	25,283	20,000	24,000	24,000
ER - WORKER'S COMPENSATION	87,629	113,054	109,000	109,000	109,000
ER - RETIREES	40,466	121,399	190,000	190,000	190,000
ER - OTHER BENEFITS	299,359	309,248	388,300	298,800	266,000
EMPLOYEE CONTRIBUTIONS:					
EE - HEALTH	199,038	175,599	221,000	221,000	221,000
EE - DENTAL	14,983	16,497	22,500	22,500	22,500
EE - VISION	11,514	13,483	11,550	12,100	12,100
EE-PPACA CONTRIBUTIONS	-	1,234	75,000	75,000	75,000
COBRA CONTRIBUTIONS	48,003	33,864	50,000	50,000	50,000
TOTAL REVENUES	1,907,914	1,881,185	2,416,850	2,413,400	2,480,600
EXPENDITURES:					
MEDICAL PREMIUMS - ACTIVE	1,333,545	1,172,348	1,550,000	1,281,771	1,650,000
MEDICAL PREMIUMS - RETIRED	100,645	119,520	190,000	186,784	190,000
MEDICAL PREMIUMS - COBRA	5,444	-	10,000	10,000	10,000
DENTAL PREMIUMS - ACTIVE	61,225	64,410	82,500	81,797	82,500
VISION PREMIUMS - ACTIVE	11,113	13,956	11,550	6,049	12,100
WORKER'S COMPENSATION	89,034	97,283	109,000	10,959	109,000
LIFE & AD&D, DISABILITY	34,691	39,724	33,000	47,847	46,000
UNEMPLOYMENT CLAIMS	-	4,531	10,000	10,000	10,000
OTHER ADMINSTRATIVE COST	25,044	8,424	23,300	9,608	23,000
MEDICAL PREMIUMS - RETIREE DEPENDENT	28,150	33,469	40,000	40,000	40,000
HEALTH CARE REFORM UNFUNDED MANDATE	-	-	75,000	57,466	75,000
WELLNESS PROGRAM	12,649	2,704	25,000	10,000	25,000
ACCUMULATED SICK LEAVE	25,043	-	80,000	80,000	80,000
ACCRUED VACATION	-	-	40,000	40,000	40,000
RECRUITING & HIRING	2,196	15,088	15,000	14,594	15,000
EVENTS	14,194	20,065	20,000	20,000	20,000
AWARDS	773	2,901	3,000	3,000	3,000
TUITION	17,353	5,375	25,000	15,000	25,000
INCENTIVES	-	-	5,000	5,000	5,000
SOFTWARE LICENSES	-	-	30,000	-	-
CONSULTANTS	-	4,600	42,500	42,500	10,000
TRAVEL & TRAINING	-	-	10,000	10,000	10,000
TOTAL EXPENDITURES	1,761,098	1,604,399	2,429,850	1,982,375	2,480,600
NET REVENUES (EXPENDITURES)	146,816	276,786	(13,000)	431,025	-
BEGINNING BALANCE	(307,271)	(160,455)	(120,954)	116,331	547,356
ENDING BALANCE	\$ (160,455)	\$ 116,331	\$ (133,954)	\$ 547,356	\$ 547,356

VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund (VRF) facilitates the accounting and oversight for the purchase of rolling stock routinely used in providing the City's services. Each department makes contributions to the VRF based on the estimated life and replacement cost of the vehicles it uses. The VRF makes purchases when a combination of age and repair cost indicates that the item has reached the end of its service life.

2014 Financial Activity

Vehicle purchases in 2014 will end higher than originally budgeted due to the council authorized early replacement of a street sweeper scheduled for replacement in 2018 and the delayed delivery and payment for a patrol vehicle originally scheduled for replacement in 2013. The street sweeper was replaced four years early because the existing sweeper did not meet the service needs of the city. The VRF is expected to end 2014 with a balance of \$1.6 million.

2015 Budget

Transfers from other funds in 2015 are expected to be \$597,000. 2015 budgeted expenditures are \$235,000, which is the replacement of the trash truck originally scheduled for 2014 but delayed one year to allow for replacement of a dual compartment recycling truck that was no longer meeting the City's service needs. This replacement will allow the delay of replacing the two remaining trash trucks in 2016 by a minimum of two years.

VEHICLE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
CHARGES TO OPERATING FUNDS:					
SALE OF CITY PROPERTY	\$ 427	\$ 23,909	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	2,065	2,364	-	-	-
TRANSFER FROM GENERAL FUND	228,180	235,587	214,500	214,500	332,000
TRANSFER FROM WATER & SEWER FUND	70,836	74,004	80,000	80,000	74,000
TRANSFER FROM SOLID WASTE FUND	139,596	153,000	143,000	143,000	191,000
TRANSFER FROM TECHNOLOGY MANAGEMENT FUND	2,700	-	-	-	-
TOTAL REVENUES	443,804	488,864	437,500	437,500	597,000
EXPENDITURES:					
AUTOMOBILES	321	36,538	-	44,800	-
LIGHT TRUCKS	10,834	1,070	30,000	30,000	-
HEAVY EQUIPMENT	1,933	1,727	225,000	371,000	235,000
OTHER EQUIPMENT	-	-	37,000	31,000	-
TRANSFER TO SOLID WASTE FUND	-	-	198,000	198,000	-
TOTAL EXPENDITURES	13,089	39,335	490,000	674,800	235,000
NET REVENUES (EXPENDITURES)	430,715	449,529	(52,500)	(237,300)	362,000
BEGINNING BALANCE	986,504	1,417,219	1,220,827	1,866,748	1,629,448
ENDING BALANCE	\$ 1,417,219	\$ 1,866,748	\$ 1,168,327	\$ 1,629,448	\$ 1,991,448

VEHICLE REPLACEMENT SCHEDULE 2016 - 2025

Capital expenditures totaling \$2.95 million are planned over the next five years with an additional \$3.61 million in the five years following. The detail projected replacement schedule is listed below.

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
120	Patrol SUV	Police	2016	\$ 50,500
122	Patrol Cruiser	Police	2016	\$ 47,500
656	Heated Pressure Washer / Trailer	Public Works	2016	\$ 8,500
701	Medium Duty Truck	Public Works	2016	\$ 34,500
2016 Replacement Cost:				\$ 141,000
214	Fire Marshalls	Fire	2017	\$ 63,500
121	Patrol SUV	Police	2017	\$ 50,500
123	Patrol Cruiser	Police	2017	\$ 47,500
101	Unmarked Unit	Police	2017	\$ 39,500
103	Unmarked Unit	Police	2017	\$ 31,500
1	Sedan	Public Works	2017	\$ 21,500
600	Sedan	Public Works	2017	\$ 28,500
913	Bucket Truck	Public Works	2017	\$ 90,500
548	Trailer with Welder	Public Works	2017	\$ 9,000
702	Medium Duty Service Body Truck	Public Works	2017	\$ 58,000
703	Medium Duty Service Body Truck	Public Works	2017	\$ 60,500
704	Medium Duty Service Body Truck	Public Works	2017	\$ 60,500
818	Forklift	Public Works	2017	\$ 29,000
2017 Replacement Cost:				\$ 590,000
916	Medium Duty Truck	Public Works	2018	\$ 33,000
213	Emergency Trailers	Fire	2018	\$ 12,500
217	Ambulance	Fire	2018	\$ 181,500
124	Patrol Cruiser	Police	2018	\$ 49,000
125	Patrol Cruiser	Police	2018	\$ 49,000
126	Patrol Cruiser	Police	2018	\$ 49,000
649	Solid Waste / Recycling Truck	Public Works	2018	\$ 250,000
653	Trailer	Public Works	2018	\$ 4,000
650	Solid Waste / Recycling Truck	Public Works	2018	\$ 250,000
749	Jet Truck	Public Works	2018	\$ 112,500
778	Power Pack	Public Works	2018	\$ 10,500
817	Trailer	Public Works	2018	\$ 5,000
714	Medium Duty Truck	Public Works	2018	\$ 34,000
2018 Replacement Cost:				\$ 1,040,000

VEHICLE REPLACEMENT SCHEDULE 2016 - 2025

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
2	Sedan	Public Works	2019	\$ 25,000
814	Trailer	Public Works	2019	\$ 4,500
127	Patrol Cruiser	Police	2019	\$ 49,000
915	Heavy Duty Service Body Truck	Public Works	2019	\$ 54,000
711	Light Duty Truck	Public Works	2019	\$ 26,500
2019 Replacement Cost:				\$ 159,000
209	Fire Pumper	Fire	2020	\$ 750,000
102	Unmarked Unit	Police	2020	\$ 35,500
405	Trailer	Parks	2020	\$ 4,500
302	Medium Duty Van w/ Animal Control Package	Public Works	2020	\$ 63,500
900	Medium Duty Service Body Pickup	Public Works	2020	\$ 44,500
919	Medium Duty Truck	Public Works	2020	\$ 40,000
904	Light Duty Truck	Public Works	2020	\$ 23,500
601	Medium Duty Truck with Dump Body	Public Works	2020	\$ 57,500
2020 Replacement Cost:				\$ 1,019,000
104	Unmarked Unit	Police	2021	\$ 44,000
TBD	Chevy Tahoe	Police	2021	\$ 70,000
TBD	Chevy Caprice	Police	2021	\$ 60,000
745	Backhoe	Public Works	2021	\$ 100,500
823	Mini-Track Hoe	Public Works	2021	\$ 35,500
707	Medium Duty Truck	Public Works	2021	\$ 41,000
2021 Replacement Cost:				\$ 351,000
218	Command Vehicle	Fire	2022	\$ 69,000
TBD	Chevy Tahoe	Police	2022	\$ 70,000
TBD	Chevy Caprice	Police	2022	\$ 65,000
411	Medium Duty Pickup	Parks	2022	\$ 46,000
412	Medium Duty Service Body Pickup	Parks	2022	\$ 50,500
409	Passenger Bus (14 Person)	Parks	2022	\$ 79,500
642	Backhoe	Public Works	2022	\$ 145,000
654	Trailer	Public Works	2022	\$ 11,000
824	Cement Mixing Trailer	Public Works	2022	\$ 9,000
712	Medium Duty Service Body Truck	Public Works	2022	\$ 47,000
2022 Replacement Cost:				\$ 592,000

VEHICLE REPLACEMENT SCHEDULE 2016 - 2025

UNIT #	VEHICLE DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST
400	Small SUV	Parks	2023	\$ 35,000
654	Enclosed Trailer	Public Works	2023	\$ 12,000
670	Solid Waste / Recycling Truck	Public Works	2023	\$ 327,000
819	Medium Duty Excavator	Public Works	2023	\$ 70,500
821	Trailer Mounted Air Compressor	Public Works	2023	\$ 22,000
822	Tandem Axle Trailer	Public Works	2023	\$ 14,500
918	Enclosed Trailer	Public Works	2023	\$ 12,000
TBD	Chevy Caprice	Police	2023	\$ 65,000
TBD	Chevy Caprice	Police	2023	\$ 65,000
TBD	Chevy Caprice	Police	2023	\$ 65,000
2023 Replacement Cost:				\$ 688,000
306	Small SUV	Public Works	2024	\$ 33,500
671	Solid Waste / Recycling Truck	Public Works	2024	\$ 327,000
645	Heavy Duty Open Bed Dump Truck	Public Works	2024	\$ 116,500
657	Street Sweeper	Public Works	2024	\$ 322,000
550	Heavy Duty Dump Truck	Public Works	2024	\$ 91,000
705	Medium Duty Service Body Truck	Public Works	2024	\$ 68,000
735	Heavy Duty Truck with Dump Body	Public Works	2024	\$ 115,000
779	Dri-Prime Pump	Public Works	2024	\$ 60,000
TBD	Chevy Caprice	Police	2024	\$ 68,000
2024 Replacement Cost:				\$ 1,201,000
220	Ambulance	Fire	2025	\$ 240,000
307	Small SUV	Public Works	2025	\$ 34,500
903	Medium SUV	Public Works	2025	\$ 45,500
902	Medium Duty Van	Public Works	2025	\$ 77,000
672	Solid Waste / Recycling Truck	Public Works	2025	\$ 334,000
TBD	Medium Duty Pickup	Police	2025	\$ 50,000
2025 Replacement Cost:				\$ 781,000

TECHNOLOGY MANAGEMENT FUND

Technology plays a major role in the efficient, cost effective delivery of all City services. The Technology Management Fund was created to centralize costs and standardize the City's technology infrastructure. Each city department contributes to the Technology Management Fund based on the hardware and software used by that department. Items that cannot be specifically identified to a department are allocated evenly to all departments.

2014 Financial Activity

In 2014 transfers from other funds are expected to amount to \$1,155,400. Total Expenditures are expected to reach \$1,068,100, higher than was budgeted. The overage was expected due to the uncontrollable delay of the completion of the installation of the new dispatch consoles. The installation was not substantially complete until 2014, therefore the funds allocated in 2013 carried over into 2014.

2015 Budget

The 2015 Budget projects transfers from other funds amounting to \$1,299,300. Expenditures for operations are budgeted to be \$1,303,150. This includes the addition of one IT Technician to assist with Help Desk duties and other information system technologies. The past three years of growth in the number of applications, locations and service levels has called for an increase in the IT staffing.

ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)

The Administration Department is responsible for the efficient delivery of City technology services. The Information Technology Director has day-to-day responsibility for all City technology.

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)
MISSION**

Provide support, direction, and funding to integrate technological solutions into the City's effort and ability to deliver services.

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT)
DIVISIONS**

Technology Management – Directs, supports and funds the City's use of technology to provide services. (2015 Budget - \$1,303,150)

**ADMINISTRATION DEPARTMENT
(TECHNOLOGY MANAGEMENT) 2015 GOALS**

- * Upgrade the existing Network Attached Storage (NAS) to provide more disk space for surveillance video and increase fault protection
- * Continue deployment of software that tracks infrastructure assets such as Pavement, Water, Waste Water and other City owned assets, providing for work requests, work orders and preventative maintenance.
- * Second year's implementation of Microsoft SharePoint that will enhance the City's Intranet
- * Upgrade software in all Public Works radios making them compliant with a FCC requirement that becomes effective December 31, 2015.

**ADMINISTRATION DEPARTMENT (TECHNOLOGY MANAGEMENT FUND)
BUDGET HIGHLIGHTS**

- * Authorized full-time employees – 4 (2014 authorized full-time employees – 3).
- * Total budget - \$1,303,150 (2014 total Budget - \$1,166,710).

ADMINISTRATION DEPARTMENT

Account Description	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
<i>Administration</i>					
Personnel	\$ 342,348	\$ 352,000	\$ 356,210	\$ 333,709	\$ 450,550
Operating charges	972,754	909,442	810,500	1,068,100	852,600
<i>Total Department</i>	<u>\$ 1,315,101</u>	<u>\$ 1,261,442</u>	<u>\$ 1,166,710</u>	<u>\$ 1,401,809</u>	<u>\$ 1,303,150</u>

Administration Staffing Schedule (Technology Management Fund)

POSITION	GRADE	2014 BUDGET	2015 BUDGET	SALARY RANGE	
				MINIMUM	MAXIMUM
<i>Technology Management</i>					
Information Technology Director	II	1	1	100,225	150,337
Network Administrator	210	1	1	62,059	86,882
I T Technician	209	1	2	58,326	81,867
Total Technology Management Fund		3	4		

TECHNOLOGY MANAGEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
CHARGES TO OPERATING FUNDS:					
TRANSFER FROM GENERAL FUND	\$ 1,093,795	\$ 1,227,912	\$ 1,033,500	\$ 1,036,100	\$ 1,152,400
TRANSFER FROM CAPITAL RESERVE FUND	-	43,675	-	-	-
TRANSFER FROM 2010 CERTIFICATES OF OBLIG FUND	-	35,123	-	-	-
TRANSFER FROM WATER & SEWER FUND	121,500	128,100	92,500	76,300	98,400
TRANSFER FROM SOLID WASTE FUND	69,900	70,296	43,000	43,000	48,500
EARNINGS ON INVESTMENTS	92	647	-	-	-
TOTAL REVENUES	1,285,287	1,505,753	1,169,000	1,155,400	1,299,300
EXPENDITURES:					
REGULAR WAGES	\$ 229,599	\$ 239,162	\$ 245,410	\$ 232,577	\$ 324,800
ON CALL	-	4,883	4,900	4,373	4,900
OVERTIME	8,447	6,726	8,000	6,079	5,000
LONGEVITY	955	1,135	1,400	1,400	1,600
HEALTH & DENTAL	37,536	35,809	37,400	30,600	36,900
TMRS	25,963	25,766	26,600	26,600	35,600
FICA	18,314	19,273	18,900	18,276	25,400
WORKERS COMPENSATION	773	517	600	881	1,350
ALLOWANCES	10,920	11,011	11,000	10,602	13,000
OTHER BENEFITS	9,840	7,719	2,000	2,321	2,000
PERSONNEL	342,348	352,000	356,210	333,709	450,550
EQUIPMENT MAINTENANCE	47,646	45,114	26,000	26,000	36,000
HARDWARE & SOFTWARE MAINTENANCE CONTRACTS	371,963	436,262	393,100	393,100	430,000
TELE-COMMUNICATIONS & DATA & RADIO	209,164	214,815	167,400	220,000	205,000
SOFTWARE LICENSES	968	6,125	11,100	11,100	1,000
CONSULTANTS	21,826	24,591	20,000	20,000	20,000
TRAVEL & TRAINING	11,634	8,586	12,500	12,500	13,000
TECHNOLOGY PROJECTS	245,887	96,279	109,000	314,000	100,000
HIGH TECHNOLOGY REPLACEMENTS	60,967	77,669	71,400	71,400	47,600
TRANSFER TO VEHICLE REPLACEMENT FUND	2,700	-	-	-	-
OPERATIONS	972,754	909,442	810,500	1,068,100	852,600
TOTAL EXPENDITURES	1,315,101	1,261,442	1,166,710	1,401,809	1,303,150
NET REVENUES (EXPENDITURES)	(29,814)	244,311	2,290	(246,409)	(3,850)
BEGINNING BALANCE	39,470	9,656	23,025	253,967	7,558
ENDING BALANCE	\$ 9,656	\$ 253,967	\$ 25,315	\$ 7,558	\$ 3,708

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund (ERF) began in 2012. The General Fund transferred excess reserves in 2012 and 2013 as seed funding for future equipment replacements. The ERF will be used to finance the purchase of equipment routinely used in providing the City's services. The ERF will operate in the same manner as the Vehicle Replacement Fund (VRF) in that each City Department will make contributions to the ERF based on the estimated life and replacement cost of the equipment it uses. The ERF will purchase equipment when a combination of age and repair cost indicates that the equipment has reached the end of its service life. The 2015 budget proposes to transfer \$89,000 to the ERF for the following future equipment purchases:

DESCRIPTION	DEPARTMENT ASSIGNED	SCHEDULED REPLACEMENT YEAR	ESTIMATED REPLACEMENT COST	2015 ERF Contribution
Bunker Gear Replacement - mandated by Texas Commission on Fire Protection (TCFP)	Fire	2015	70,000	\$ 35,000
LifePack 12 cardiac monitor - Engine 1	Fire	2016	42,000	21,000
Self Contained Breathing Apparatus (SCBA) Replacement	Fire	2019	162,000	27,000
LifePack 15 cardiac monitor - Medic 1	Fire	2022	60,000	6,000
				<u>\$ 89,000</u>

The bunker gear replacement purchase is budgeted for 2015.

EQUIPMENT REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
MISCELLANEOUS	\$ -	\$ 19,508	\$ -	\$ 14,317	\$ -
TRANSFER FROM GENERAL FUND	60,000	84,996	55,500	55,500	89,000
EARNINGS ON INVESTMENTS	78	316	-	600	-
TOTAL REVENUES	60,078	104,821	55,500	75,231	89,000
EXPENDITURES:					
OTHER EQUIPMENT	-	-	-	-	70,000
TOTAL EXPENDITURES	-	-	-	-	70,000
NET REVENUES (EXPENDITURES)	60,078	104,821	55,500	75,231	19,000
BEGINNING BALANCE	-	60,078	60,024	164,899	240,130
ENDING BALANCE	\$ 60,078	\$ 164,899	\$ 115,524	\$ 240,130	\$ 259,130

Special Revenue Funds are created to account for the proceeds from specific revenue sources that are restricted to expenditures for specific purposes. The City has nine active Special Revenue Funds in 2015:

THE PARKS FUND - The Parks Fund accounts for donations made by citizens for West University Place parks.

THE COURT TECHNOLOGY FUND - The Court Technology Fund accounts for a \$4.00 fee added to traffic tickets issued in West University Place. State law restricts the use of the revenue generated by this fee to technology used to support the City's Municipal Court.

THE TREE REPLACEMENT FUND - City ordinances require that trees that are damaged destroyed or removed during construction to be replaced. The Tree Replacement Fund accounts for funds paid by builders in lieu of planting replacement trees.

THE COURT SECURITY FUND - Similar to the Court Technology Fund, the Court Security Fund accounts for a \$3.00 fee added to traffic tickets issued in West University Place. Revenues generated by this fee can be used only to provide security for the building housing the Court.

THE METRO GRANT FUND – In 1999, The Metropolitan Transit Authority of Harris County (METRO) and West University Place entered into an interlocal, multi-year Congestion Mitigation/Traffic Management agreement. This agreement was modified and extended to December 2025 by the Harris County voters in November 2012. This extension changed the formula and payment schedule beginning October 1, 2014. The payments are due not later than 30 days after each quarter; therefore the first payment is due in January 2015.

POLICE FORFEITED PROPERTY FUND – Certain property used in the commission of crimes or proceeds from criminal activity is subject to forfeiture. Funds generated from the sale of this property are set aside for the use of the Police Department.

FIRE TRAINING FUND – Accounts for grants, donations and other funds set aside for training firefighters.

POLICE TRAINING FUND-Accounts for grants, donations and other funds set aside for training police officers.

GOOD NEIGHBOR FUND – The City receives donations to fund the activities of the Good Neighbor Team, specifically “Handy Man” home repairs for resident senior citizens. The Good Neighbor Fund restricts the use of those donations to that specific activity.

PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
EARNINGS ON INVESTMENTS	\$ 43	\$ 39	\$ -	\$ -	\$ -
DONATIONS	6,138	3,657	4,000	5,000	5,000
TOTAL REVENUES	<u>6,180</u>	<u>3,696</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>
EXPENDITURES:					
OPERATING SUPPLIES	3,590	6,014	7,000	7,000	7,000
TOTAL EXPENDITURES	<u>3,590</u>	<u>6,014</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
NET REVENUES (EXPENDITURES)	2,590	(2,318)	(3,000)	(2,000)	(2,000)
BEGINNING BALANCE	<u>14,186</u>	<u>16,776</u>	<u>15,442</u>	<u>14,459</u>	<u>12,459</u>
ENDING BALANCE	<u>16,776</u>	<u>14,459</u>	<u>12,442</u>	<u>12,459</u>	<u>10,459</u>

COURT TECHNOLOGY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
MUNICIPAL COURT FINES	\$ 6,187	\$ 7,439	\$ 6,200	\$ 6,000	\$ 6,000
EARNINGS ON INVESTMENTS	53	13	-	-	-
TOTAL REVENUES	6,240	7,452	6,200	6,000	6,000
EXPENDITURES:					
OTHER CONTRACTED SERVICES	361	4,939	-	1,600	-
FURNITURE & EQUIP <\$5000	14,880	13,391	-	3,500	8,000
TOTAL EXPENDITURES	15,241	18,329	-	5,100	8,000
NET REVENUES (EXPENDITURES)	(9,000)	(10,878)	6,200	900	(2,000)
BEGINNING BALANCE	21,350	12,350	860	1,472	2,372
ENDING BALANCE	\$ 12,350	\$ 1,472	\$ 7,060	\$ 2,372	\$ 372

TREE REPLACEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
OTHER FEES AND PERMITS	\$ 44,863	\$ 48,374	\$ 20,000	\$ 20,000	\$ 25,000
EARNINGS ON INVESTMENTS	202	259	-	420	-
TOTAL REVENUES	<u>45,065</u>	<u>48,633</u>	<u>20,000</u>	<u>20,420</u>	<u>25,000</u>
EXPENDITURES:					
OTHER CONSTRUCTION COSTS	17,213	20,189	33,000	30,000	55,000
TOTAL EXPENDITURES	<u>17,213</u>	<u>20,189</u>	<u>33,000</u>	<u>30,000</u>	<u>55,000</u>
NET REVENUES (EXPENDITURES)	27,852	28,444	(13,000)	(9,580)	(30,000)
BEGINNING BALANCE	64,696	92,548	83,548	120,991	111,411
ENDING BALANCE	<u>\$ 92,548</u>	<u>\$ 120,991</u>	<u>\$ 70,548</u>	<u>\$ 111,411</u>	<u>\$ 81,411</u>

COURT SECURITY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
MUNICIPAL COURT FINES	\$ 4,589	\$ 5,510	\$ 4,500	\$ 4,500	\$ 4,500
EARNINGS ON INVESTMENTS	63	76	-	100	-
TOTAL REVENUES	<u>4,652</u>	<u>5,586</u>	<u>4,500</u>	<u>4,600</u>	<u>4,500</u>
EXPENDITURES:					
FURNITURE & EQUIP <\$5000	-	-	10,000	5,000	15,000
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>5,000</u>	<u>15,000</u>
NET REVENUES (EXPENDITURES)	4,652	5,586	(5,500)	(400)	(10,500)
BEGINNING BALANCE	21,999	26,651	21,381	32,238	31,838
ENDING BALANCE	<u>\$ 26,651</u>	<u>\$ 32,238</u>	<u>\$ 15,881</u>	<u>\$ 31,838</u>	<u>\$ 21,338</u>

METRO GRANT FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
METRO	\$ 259,000	\$ 259,000	\$ 259,000	\$ -	\$ 259,000
EARNINGS ON INVESTMENTS	462	540	-	300	300
TOTAL REVENUES	<u>259,462</u>	<u>259,540</u>	<u>259,000</u>	<u>300</u>	<u>259,300</u>
EXPENDITURES:					
CONTINGENCY	-	-	-	-	-
TRANSFER TO TRANSPORTATION IMPROVEMENT FUND	-	381,397	259,000	259,000	259,000
TOTAL EXPENDITURES	<u>-</u>	<u>381,397</u>	<u>259,000</u>	<u>259,000</u>	<u>259,000</u>
NET REVENUES (EXPENDITURES)	259,462	(121,857)	-	(258,700)	300
BEGINNING BALANCE	121,592	381,054	259,000	259,197	497
ENDING BALANCE	<u>\$ 381,054</u>	<u>\$ 259,197</u>	<u>\$ 259,000</u>	<u>\$ 497</u>	<u>\$ 797</u>

POLICE FORFEITED PROPERTY FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
FORFEITED PROPERTY	\$ -	\$ -	\$ -	\$ 1,925	\$ -
EARNINGS ON INVESTMENTS	34	27	-	10	-
TOTAL REVENUES	<u>34</u>	<u>27</u>	<u>-</u>	<u>1,935</u>	<u>-</u>
EXPENDITURES:					
OPERATING SUPPLIES	2,212	8,040	12,000	2,750	-
TOTAL EXPENDITURES	<u>2,212</u>	<u>8,040</u>	<u>12,000</u>	<u>2,750</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	(2,178)	(8,013)	(12,000)	(815)	-
BEGINNING BALANCE	17,230	15,052	12,672	7,039	6,224
ENDING BALANCE	<u>\$ 15,052</u>	<u>\$ 7,039</u>	<u>\$ 672</u>	<u>\$ 6,224</u>	<u>\$ 6,224</u>

POLICE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
STATE GRANT	\$ -	\$ -	\$ -	\$ 2,070	\$ -
EARNINGS ON INVESTMENTS	33	34	-	50	-
TOTAL REVENUES	<u>33</u>	<u>34</u>	<u>-</u>	<u>2,120</u>	<u>-</u>
EXPENDITURES:					
TRAVEL & TRAINING	-	-	6,000	6,000	5,000
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>
NET REVENUES (EXPENDITURES)	33	34	(6,000)	(3,880)	(5,000)
BEGINNING BALANCE	13,331	13,364	8,384	13,398	9,518
ENDING BALANCE	<u>\$ 13,364</u>	<u>\$ 13,398</u>	<u>\$ 2,384</u>	<u>\$ 9,518</u>	<u>\$ 4,518</u>

FIRE TRAINING FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
STATE GRANT	\$ -	\$ 26,164	\$ -	\$ 16,000	\$ -
EARNINGS ON INVESTMENTS	3	2	-	-	-
MISCELLANEOUS	-	-	-	300	-
TOTAL REVENUES	<u>3</u>	<u>26,166</u>	<u>-</u>	<u>16,300</u>	<u>-</u>
EXPENDITURES:					
OPERATING SUPPLIES	-	26,430	-	11,465	-
TECHNOLOGY PROJECTS	-	6,754	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>33,184</u>	<u>-</u>	<u>11,465</u>	<u>-</u>
NET REVENUES (EXPENDITURES)	3	(7,018)	-	4,835	-
BEGINNING BALANCE	2,180	2,183	2,246	(4,835)	-
ENDING BALANCE	<u>\$ 2,183</u>	<u>\$ (4,835)</u>	<u>\$ 2,246</u>	<u>\$ -</u>	<u>\$ -</u>

GOOD NEIGHBOR FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
EARNINGS ON INVESTMENTS	\$ 6	\$ 7	\$ -	\$ 10	\$ -
DONATIONS	54	300	-	-	-
TOTAL REVENUES	60	307	-	10	-
EXPENDITURES:					
COMMUNITY RELATIONS	-	666	2,400	-	-
TOTAL EXPENDITURES	-	666	2,400	-	-
NET REVENUES (EXPENDITURES)	60	(359)	(2,400)	10	-
BEGINNING BALANCE	2,769	2,829	2,432	2,469	2,479
ENDING BALANCE	\$ 2,829	\$ 2,469	\$ 32	\$ 2,479	\$ 2,479

Capital Project Funds are used to account for the purchase or construction of equipment, property and buildings. Capital projects accounted for in these funds are characterized by their cost (normally exceeding \$25,000), relatively long operational life of each asset and their impact on a department's operating budget. These funds are usually created to account for a single project or a related group of projects and are closed when the projects are completed. West University Place has four active Capital Project Funds.

CAPITAL PROJECT FUND

The Capital Project Fund is used to account for projects associated with the City's Capital Improvement Program. Funding for projects financed in this fund comes from transfers from the Capital Reserve Fund.

TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund accounts for capital projects to improve roads and the associated drainage issues.

CAPITAL RESERVE FUND

The Capital Reserve Fund accounts for funds set aside by the City Council to help finance future capital projects. The City targets excess reserves in its General Fund and transfers any surplus to the Capital Reserve Fund.

WATER AND SEWER CAPITAL RESERVE FUND

The Water and Sewer Capital Reserve Fund accounts for funds set aside to be used for Capital Projects related to the Water and Sewer Utility System.

CAPITAL PROJECT FUND

The Capital Project Fund is used account for general expenditures characterized by their cost, relatively long operational life and impact on a department's operating budget. Funding from these projects comes from transfers from the Capital Reserve Fund.

CAPITAL PROJECT FUND
STATEMENT OF REVENUES AND

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
STATE GRANT	\$ 41,048	\$ -	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	323	370	-	900	-
TRANSFER FROM CAPITAL RESERVE FUND	-	166,596	265,000	265,000	-
TOTAL REVENUES	41,371	265,766	265,000	265,900	-
EXPENDITURES					
PROFESSIONAL SERVICES	-	-	-	56,700	-
OTHER CONSTRUCTION COSTS	39,435	154,146	265,000	164,800	95,000
TOTAL EXPENDITURES	39,435	154,146	265,000	221,500	95,000
BEGINNING BALANCE	25,327	27,264	25,510	138,884	183,284
ENDING BALANCE	\$ 27,264	\$ 138,884	\$ 25,510	\$ 183,284	\$ 88,284

CAPITAL PROJECT FUND (cont'd)*2014 Financial Activity*

Projects for 2014 and the estimated completion costs are as follows:

CAPTIAL PROJECT FUND	2014 BUDGET ADOPTED	2014 ESTIMATED
Area 1 Stop Bars (Pre-Marked Thermo)	\$ 13,000	\$ 13,000
City Hall Roof Replacement	50,000	44,400
City Hall Blower Assembly & Chiller Replacement	10,000	10,000
Demo/replace Animal Shelter	120,000	-
Replace Senior Services 8-ton,heat,air	20,000	13,800
Colonial Park Pump add lighting	4,000	2,100
Colonial Park Concession Enhancements	20,000	-
Community Bldg Insulation	10,000	10,000
Recreation Center Staff maintenance repair sink	3,000	1,500
City Hall / IT / PW Ops Office Space Relocation	-	70,000
TOTAL CAPITAL PROJECT FUND	\$ 250,000	\$ 164,800

The demo/replacement of the animal shelter has been deferred until the conclusion of discussions of a joint facility with the City of Bellaire. The Colonial Park concession enhancements were completed in 2013 using savings from other projects completed in 2013.

CAPITAL PROJECT FUND (cont'd)

2015 Budget

Projects planned for 2015 are as follows:

CAPITAL PROJECT FUND	2015 Budget
PUBLIC WORKS - TRAFFIC DIVISION	
PAVEMENT MARKINGS	
Pre-marked Thermo (Area #2)	\$ 13,000
3800 University Restriping (School Area)	9,000
City Center Striping (PreMark Thermo)	5,000
Total Traffic Division	\$ 27,000
PUBLIC WORKS - FACILITY MAINTENANCE	
Replace gate opener at PW Ops	\$ 9,000
Replace gate opener at PW Fleet	4,500
Replace gates at PW Ops and Fleet	7,500
Replace Metal Fences at Public Works Maint. Yard	5,000
Replace wall A/C units in PW Traffic and Fleet offices	3,000
Block Enclosure Around CPE Transformers at Public Works	10,000
Heaters in Fleet Maint. Bay	6,000
Total Facility Maintenance	\$ 45,000
PARKS & RECREATION	
Replace wallpack lighting for pool at WUPRC with LED lighting	\$ 8,000
Replace 5-ton air handler @ Comm. Bldg (auditorium-no heat)	3,000
Replace 5-ton air handler @ Comm. Bldg (Director's office - heat)	3,000
Replace (2) 3-ton air handlers at Scout House (electric heat)	4,000
Scout House Flooring - epoxy paint floor	5,000
Total Parks & Recreation	\$ 23,000
TOTAL CAPITAL PROJECT FUND	\$ 95,000

CAPITAL PROJECT FUND (cont'd)

Capital expenditures planned for the near future include the following:

Animal Control Shelter - Construct a new 500-1,000 sq.ft. animal control shelter at the Waste Water Treatment Plant – pending discussions for a joint facility with the City of Bellaire	2016
Vehicle Wash Bay - Construct a vehicle wash bay to service all city vehicles and equipment with appropriate environmental controls.	2016
Fire Apparatus Bay Roof Replacement - Replacement of the roof over the apparatus bay. This project will coincide with the replacement of the City Hall chiller.	2018 - 2020
Underground Fuel Storage Tanks - Replace the existing 10,000 gallon underground fuel storage tanks installed in 1992.	2018
Traffic Signal Replacements – Replace components for the traffic signals and cabinets over a three year period	2017 - 2019
City Hall Mechanical Equipment Replacement – Replace all three air handlers and chillers that were installed in 1998.	2020 - 2022
Traffic Signal Pole Replacement – Replace the existing traffic signal poles with decorative poles. The project should be coordinated with Buffalo Speedway Improvements.	TBD
West U/Harris County Library - Renovate and modernize the building to efficiently serve the West U community and make the building fully ADA accessible.	TBD
Scout House Replacement - Construct a new multi-purpose building to replace the Scout House.	TBD

TRANSPORTATION/DRAINAGE IMPROVEMENT FUND

Projects included in the 2015 budget include funding in the amount of \$157k for construction costs associated with the Poor Farm Ditch Outfall project, \$65k for inspection of the Buffalo Speedway storm sewers and \$38k for miscellaneous transportation/drainage improvement projects.

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. An example of this type of comprehensive project is the water main replacement program, a review, documentation and prioritization of all cast iron lines. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

TRANSPORTATION IMPROVEMENT FUND (DRAINAGE FUND)
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES					
EARNINGS ON INVESTMENTS	\$ 825	\$ 1,210	\$ -	\$ 2,000	\$ 500
TRANSFER FROM METRO GRANT FUND	-	381,397	259,000	259,000	500,000
TOTAL REVENUES	825	382,607	259,000	261,000	500,500
EXPENDITURES					
PROFESSIONAL SERVICES	1,006	9,350	-	635,000	65,000
CONSTRUCTION COSTS	1,037	18,885	461,700	414,796	194,500
OTHER CONSTRUCTION COSTS	79,569	-	-	-	-
CONTINGENCY	-	-	-	-	241,000
TOTAL EXPENDITURES	81,611	28,235	461,700	1,049,796	500,500
BEGINNING BALANCE	515,210	434,424	671,023	788,796	-
ENDING BALANCE	\$ 434,424	\$ 788,796	\$ 468,323	\$ -	\$ -

CAPITAL RESERVE FUND

In 2014, \$200,000 was transferred from the General Fund and an additional \$79,300 is expected to be transferred from the General Fund in 2015. These transfers are projections of excess General Fund Reserves for the fiscal year. Funds are transferred from the Capital Reserve Fund to the appropriate capital project fund as projects are approved.

CAPITAL RESERVE FUND
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES					
EARNINGS ON INVESTMENTS	\$ 564	\$ 916	\$ -	\$ 1,000	\$ -
TRANSFER FROM GENERAL FUND	243,679	200,004	215,000	215,000	79,300
TRANSFER FROM INFRASTRUCTURE FUND	7	-	-	-	-
TRANSFER FROM REC FACILITIES CONSTRUCTION FUND	20,108	-	-	-	-
TRANSFER FROM 2010A CERT OF OBLIGATIONS FUND	108	-	-	-	-
TOTAL REVENUES	264,465	200,920	215,000	216,000	79,300
EXPENDITURES					
UNFORESEEN EXPENDITURES	7,578	-	-	20,000	-
TRANSFER TO CAPITAL PROJECTS FUND	-	166,596	265,000	265,000	-
TRANSFER TO TECHNOLOGY MANAGEMENT FUND	-	43,675	-	-	-
TOTAL EXPENDITURES	7,578	210,271	265,000	285,000	-
BEGINNING BALANCE	107,995	364,882	636,790	355,531	286,531
ENDING BALANCE	\$ 364,882	\$ 355,531	\$ 586,790	\$ 286,531	\$ 365,831

WATER AND SEWER CAPITAL RESERVE FUND

The Water and Sewer Capital Reserve Fund accounts for funds set aside from the excess reserves in the Water and Sewer Fund. These funds are to be used for Capital Projects related to the City's Water and Sewer Utility and allow the City to complete large capital projects on a pay-as-you-go basis. The 2014 anticipated ending fund balance is \$1.0 million, with 2015 adding \$1,200,000 from the Water and Sewer Fund for such projects.

The projects in the 2012 budget were completed in early 2013. These projects include the Water Well #8 Rehabilitation (\$278,350) and the Lift Station Renovations (\$18,000), totaling \$288,350

The projects in the 2013 and 2014 budgets, the automated meter reading project (\$1.9 million), ground storage tank rehabilitation (\$690,000), Ruskin/West College comprehensive infrastructure rehabilitation (\$228,320), lift station renovations (\$255,000) and wastewater treatment plant screw pump replacement (\$1.08 million) are underway.

The projects planned for 2015 are the continuation of the projects started, but not completed in 2014 and an additional appropriation of \$1.225 million for ground storage tank rehabilitation (\$450,000), water well rehabilitation (\$325,000), belt filter press replacement (\$425,000) and metal fence replacement at the Public Works maintenance yard (\$25,000).

Other comprehensive projects will be reviewed, analyzed and prioritized at least annually. The projects may be further allocated into small sub-projects, some of which are expected to be completed in-house for greater economy and efficiency.

WATER AND SEWER CAPITAL PROJECTS
STATEMENT OF REVENUES AND EXPENDITURES

	Actual 2012	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUES:					
STATE GRANT	\$ 204,682	\$ -	\$ -	\$ -	\$ -
EARNINGS ON INVESTMENTS	2,214	5,616	-	7,000	8,000
TRANSFER FROM WATER & SEWER FUND	699,996	1,899,996	1,900,000	1,900,000	1,200,000
TOTAL REVENUES	<u>906,892</u>	<u>1,905,612</u>	<u>1,900,000</u>	<u>1,907,000</u>	<u>1,208,000</u>
EXPENDITURES:					
PROFESSIONAL SERVICES	-	2,873	-	1,930,000	-
CONSTRUCTION COSTS	-	-	-	236,300	-
OTHER CONSTRUCTION COSTS	-	-	2,815,220	1,630,000	1,225,000
TRANSFER TO WATER & SEWER FUND	831,956	110,473	-	-	-
TOTAL EXPENDITURES	<u>831,956</u>	<u>113,346</u>	<u>2,815,220</u>	<u>3,796,300</u>	<u>1,225,000</u>
 NET REVENUES (EXPENDITURES)	 74,935	 1,792,266	 (915,220)	 (1,889,300)	 (17,000)
 BEGINNING BALANCE	 <u>1,022,413</u>	 <u>1,097,348</u>	 <u>1,584,248</u>	 <u>2,889,615</u>	 <u>1,000,315</u>
 ENDING BALANCE	 <u>\$ 1,097,348</u>	 <u>\$ 2,889,615</u>	 <u>\$ 669,028</u>	 <u>\$ 1,000,315</u>	 <u>\$ 983,315</u>

**City of West University Place
Harris County, Texas**

Ordinance No. 1992

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015; APPROPRIATING FUNDS FOR SUCH BUDGET AND CONTAINING FINDING AND PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, as required by the City Charter and state law, the City Manager has prepared and submitted to the City Council a budget with estimate of expenditures and revenue of all city departments and activities for the year beginning January 1, 2015 and ending December 31, 2015; and

WHEREAS, such budget has been timely filed with the City Secretary, the City Council has had sufficient time to review and revise such budget and notice of a public hearing upon such budget has been duly given; and

WHEREAS, a public hearing has been held, and all taxpayers and interested persons were provided an opportunity to attend and participate in such hearing; and

WHEREAS, public participation, input and suggestions regarding the budget have been received and considered by the City Council, and the City Council has made changes as the City Council considers warranted by law in the best interest of the municipal taxpayers, and the City Council has found and determined that the budget adopted by this ordinance does not allow expenditures during the budget period in excess of funds estimate to be on hand during the same period;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST UNIVERSITY PLACE, TEXAS:

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct and are hereby approved and adopted by the City Council.

Section 2. That the budget estimate of the revenues of the City of West University Place and the expenses of conducting the affairs thereof for the ensuing fiscal year, beginning January 1, 2015 and ending December 31, 2015, as finally submitted to the City Council by the City Manager of said City (a copy of which is on file in the City Secretary's office and on the City's website) be, and the same is in all things, adopted and approved as the budget estimate of all the current expenses as well as the fixed

charges against said City for the fiscal year beginning January 1, 2015, and ending December 31, 2015.

Section 3. That the sum of SIXTEEN MILLION FOUR HUNDRED THREE THOUSAND TWO HUNDRED EIGHTY AND NO/100 DOLLARS (\$16,403,280) is hereby appropriated out of the General Fund for the payment of operating expenses and capital outlay of the City Government.

Section 4. That the sum of EIGHT MILLION ONE HUNDRED SEVENTEEN THOUSAND AND NO/100 DOLLARS (\$8,117,000) is hereby appropriated out of the General Fund Debt Service for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the General Fund Debt Service Bonds.

Section 5. That the sum of EIGHT MILLION TWO HUNDRED FIVE THOUSAND SIX HUNDRED FIFTY AND NO/100 DOLLARS (\$8,205,650) is hereby appropriated out of the Water and Sanitary Sewer System for the payment of operating expenses and capital outlay and for the purpose of paying the accruing interest and redeeming the Serial Bonds as they mature on the Water and Sanitary Sewer Fund Debt Service Bonds.

Section 6. That the sum of ONE MILLION SIX HUNDRED THIRTY-FOUR THOUSAND EIGHT HUNDRED AND NO/100 DOLLARS (\$1,634,800) is hereby appropriated out of the Solid Waste Fund for the payment of operating expenses and capital outlay of the municipally owned Solid Waste Collection System.

Section 7. That the sum of TWO MILLION FOUR HUNDRED EIGHTY THOUSAND SIX HUNDRED AND NO/100 DOLLARS (\$2,480,600) is hereby appropriated out of the Employee Benefit Fund for the payment of operating expenses for the health benefits of the employees.

Section 8. That the sum of TWO HUNDRED THIRTY-FIVE THOUSAND AND NO/100 DOLLARS (\$235,000) is hereby appropriated out of the Vehicle Replacement Fund for the capital outlay for Vehicle Replacement Activities.

Section 9. That the sum of ONE MILLION THREE HUNDRED THREE THOUSAND ONE HUNDRED FIFTY AND NO/100 DOLLARS (\$1,303,150) is hereby appropriated out of the Technology Management Fund for operating expenses and capital outlay for Technology Fund Activities.

Section 10. That this ordinance approving and adopting the Budget is made in all things in accordance with the terms and provisions of the City Charter of the City of West University Place, Texas and the laws of the State of Texas and shall be interpreted and construed in compliance therewith.

Section 11. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

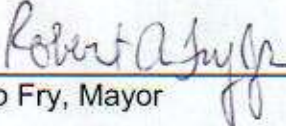
Section 12. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 13. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 14. After adoption of the Budget, the City Manager shall provide for the filing of a true copy of the Budget (and each amendment) in the office of the County Clerk of Harris County, Texas.

Section 15. This ordinance shall become effective upon adoption and signature.


SIGNED:


Bob Fry, Mayor




Thelma A. Lenz, City Secretary

RECOMMENDED:


Michael G. Ross, City Manager

REVIEWED:


Alan Petrov, City Attorney

**City of West University Place
Harris County, Texas**

Ordinance No. 1993

AN ORDINANCE LEVYING AND ASSESSING AD VALOREM TAXES FOR TAX YEAR 2014; CONFIRMING AND GRANTING EXEMPTIONS; CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; AND DECLARING AN EMERGENCY..

WHEREAS, The City of West University Place, Texas (the "City") has bonds outstanding which are payable from ad valorem taxes; and

WHEREAS, although the ordinances authorizing such bonds contain general levies of taxes, it is necessary for the City Council to fix a specific rate of tax for tax year 2014, based on the City's appraisal rolls for tax year 2014 which have been prepared, reviewed and certified by the Harris County Appraisal District; and

WHEREAS, the 2014 tax rate must not only provide funds sufficient for debt service on the City's bonds, but must also provide for maintenance and operation of the City;

WHEREAS, the assessor and collector of the City ("Assessor") has certified an anticipated collection rate to the City Council, has performed the calculations required by Section 26.04 of the Texas Tax Code, has reported the tax rate and other information required to be reported to the City Council and has published the information required to be published, having been designated to do so by the City Council; and

WHEREAS, all other preparatory steps for the adoption of a tax rate have been taken, as required by law;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST UNIVERSITY PLACE, TEXAS:

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct, and the City Council adopts, confirms, and ratifies all of the calculations, publications, notices, and other preparatory steps preceding the consideration of this ordinance.

Section 2. The City Council hereby levies, assesses and adopts the following tax rate per \$100 valuation for tax year 2014, such tax being levied and assessed

upon all property subject to taxation by the City:

\$0.19356 For the purposes of maintenance and operations

\$0.16823 For the purposes of debt service

\$0.36179 Total tax rate.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.95 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ -2.84.

Section 3. Such tax is hereby levied and assessed in accordance with the terms and provisions of Article VIII of the City Charter and the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the 2015 budget of the City for the purposes indicated, including maintenance, operations and debt service for that budget period. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31, 2015.

Section 5. The Finance Director or designee for the City of West University Place is hereby appointed auditor of any refunds of overpayments or erroneous payments under the terms of Section 31.11(a) of the Texas Property Tax Code.

Section 6. The City Council hereby confirms and re-grants the following exemptions, subject to the legal requirements applicable to each exemption:

(A) \$185,000.00 of the appraised value of the residence homestead of an individual who is disabled or who is 65 years of age or older.

(B) The statutory exemption for each disabled veteran.

Section 7. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

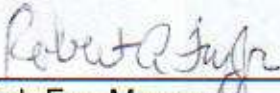
Section 8. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 9. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 10. The public importance of this measure and the requirements of the law create an emergency and an urgent public necessity requiring that this Ordinance be passed and take effect as an emergency measure, and a state of emergency is hereby declared, and this Ordinance is accordingly passed as an emergency measure and shall take effect immediately upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED ON, this 29th day of September, 2014.


SIGNED:



Bob Fry, Mayor




ATTEST:




Thelma A. Lenz, City Secretary

RECOMMENDED:



Michael Ross, City Manager

REVIEWED:



Alan Petrov, City Attorney